

Table T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2006¹
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	28.3	0.0	0.8	1.0	-75	-0.7	4.8
Second Quintile	80.5	0.0	2.5	6.8	-569	-2.2	10.9
Middle Quintile	94.1	0.0	2.5	10.3	-946	-2.0	16.3
Fourth Quintile	98.8	0.0	2.9	16.2	-1,806	-2.3	19.1
Top Quintile	99.5	0.0	4.5	65.7	-8,276	-3.2	25.9
All	75.4	0.0	3.6	100.0	-1,869	-2.7	21.3
Addendum							
80-90	99.4	0.0	4.0	14.6	-3,650	-3.0	21.7
90-95	99.8	0.0	3.9	9.5	-4,892	-2.9	23.2
95-99	99.5	0.0	3.8	13.3	-8,332	-2.7	25.5
Top 1 Percent	99.4	0.0	5.9	28.3	-69,246	-3.9	30.1
Top 0.1 Percent	99.8	0.0	6.8	15.4	-376,101	-4.3	32.0

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

Number of AMT Taxpayers (millions). Baseline: 9.2

Proposal: 3.9

(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% \$19,219, 40% \$37,503, 60% \$64,552, 80% \$108,004, 90% \$156,926, 95% \$220,261, 99% \$602,049, 99.9% \$2,938,259.

(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 T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2006¹
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	28.3	0.0	0.8	1.0	-75	-13.0	0.0	0.8	-0.7	4.8
Second Quintile	80.5	0.0	2.5	6.8	-569	-16.7	-0.3	4.3	-2.2	10.9
Middle Quintile	94.1	0.0	2.5	10.3	-946	-11.0	0.0	10.5	-2.0	16.3
Fourth Quintile	98.8	0.0	2.9	16.2	-1,806	-10.8	0.1	17.0	-2.3	19.1
Top Quintile	99.5	0.0	4.5	65.7	-8,276	-11.1	0.2	67.2	-3.2	25.9
All	75.4	0.0	3.6	100.0	-1,869	-11.3	0.0	100.0	-2.7	21.3
Addendum										
80-90	99.4	0.0	4.0	14.6	-3,650	-12.3	-0.2	13.3	-3.0	21.7
90-95	99.8	0.0	3.9	9.5	-4,892	-11.0	0.0	9.8	-2.9	23.2
95-99	99.5	0.0	3.8	13.3	-8,332	-9.6	0.3	16.0	-2.7	25.5
Top 1 Percent	99.4	0.0	5.9	28.3	-69,246	-11.4	0.0	28.1	-3.9	30.1
Top 0.1 Percent	99.8	0.0	6.8	15.4	-376,101	-11.9	-0.1	14.6	-4.3	32.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2006¹

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	35,798	24.5	10,430	578	9,852	5.5	3.7	4.6	0.9	
Second Quintile	32,622	22.4	25,934	3,402	22,533	13.1	8.4	9.6	4.6	
Middle Quintile	29,524	20.2	46,885	8,588	38,297	18.3	13.8	14.8	10.5	
Fourth Quintile	24,477	16.8	78,197	16,701	61,496	21.4	19.0	19.7	16.9	
Top Quintile	21,646	14.8	257,232	74,852	182,380	29.1	55.3	51.6	67.0	
All	145,901	100.0	68,957	16,564	52,393	24.0	100.0	100.0	100.0	
Addendum										
80-90	10,880	7.5	120,692	29,784	90,908	24.7	13.1	12.9	13.4	
90-95	5,301	3.6	171,526	44,622	126,904	26.0	9.0	8.8	9.8	
95-99	4,350	3.0	308,983	87,228	221,755	28.2	13.4	12.6	15.7	
Top 1 Percent	1,116	0.8	1,794,257	609,747	1,184,510	34.0	19.9	17.3	28.2	
Top 0.1 Percent	112	0.1	8,736,299	3,172,366	5,563,933	36.3	9.7	8.1	14.7	

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

Number of AMT Taxpayers (millions). Baseline: 9.2

Proposal: 3.9

(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% \$19,219, 40% \$37,503, 60% \$64,552, 80% \$108,004, 90% \$156,926, 95% \$220,261, 99% \$602,049, 99.9% \$2,938,259.

(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 T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2006¹
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	24.2	0.0	1.3	1.3	-121	-54.4	-0.1	0.1	-1.2	1.0
Second Quintile	73.3	0.0	3.0	6.8	-619	-22.9	-0.4	2.9	-2.6	8.9
Middle Quintile	88.8	0.0	2.6	9.5	-896	-12.4	-0.1	8.6	-2.2	15.3
Fourth Quintile	98.3	0.0	2.8	15.3	-1,490	-10.7	0.1	16.3	-2.2	18.3
Top Quintile	99.1	0.0	4.3	67.0	-6,580	-10.6	0.6	72.0	-3.1	25.8
All	75.4	0.0	3.6	100.0	-1,869	-11.3	0.0	100.0	-2.7	21.3
Addendum										
80-90	99.0	0.0	3.4	13.5	-2,663	-10.6	0.1	14.5	-2.6	21.8
90-95	99.3	0.0	3.5	9.8	-3,793	-10.1	0.2	11.1	-2.6	23.3
95-99	99.3	0.0	3.8	14.5	-7,118	-9.7	0.3	17.1	-2.7	25.2
Top 1 Percent	99.4	0.0	5.8	29.2	-59,336	-11.3	0.0	29.3	-3.8	30.1
Top 0.1 Percent	99.2	0.0	6.7	15.9	-328,628	-11.8	-0.1	15.1	-4.3	32.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2006¹

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	29,364	20.1	9,806	222	9,583	2.3	2.9	3.7	0.3
Second Quintile	29,983	20.6	23,457	2,706	20,750	11.5	7.0	8.1	3.4
Middle Quintile	28,892	19.8	41,596	7,246	34,350	17.4	11.9	13.0	8.7
Fourth Quintile	28,057	19.2	67,891	13,927	53,965	20.5	18.9	19.8	16.2
Top Quintile	27,772	19.0	215,607	62,166	153,441	28.8	59.5	55.8	71.4
All	145,901	100.0	68,957	16,564	52,393	24.0	100.0	100.0	100.0
Addendum									
80-90	13,853	9.5	102,650	25,072	77,578	24.4	14.1	14.1	14.4
90-95	7,024	4.8	145,450	37,706	107,744	25.9	10.2	9.9	11.0
95-99	5,551	3.8	261,991	73,131	188,860	27.9	14.5	13.7	16.8
Top 1 Percent	1,343	0.9	1,555,673	527,289	1,028,384	33.9	20.8	18.1	29.3
Top 0.1 Percent	132	0.1	7,683,382	2,783,713	4,899,669	36.2	10.1	8.5	15.2

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

Number of AMT Taxpayers (millions). Baseline: 9.2

Proposal: 3.9

(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% \$13,083, 40% \$24,490, 60% \$41,028, 80% \$65,159, 90% \$93,564, 95% \$133,052, 99% \$360,679, 99.9% \$1,773,179.

(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 T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2006¹
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	16.1	0.0	0.3	0.7	-21	-3.7	0.1	1.6	-0.3	7.4
Second Quintile	62.1	0.0	1.5	6.6	-231	-10.3	-0.1	5.4	-1.3	11.3
Middle Quintile	87.2	0.0	1.6	9.9	-393	-7.0	0.2	12.3	-1.3	17.2
Fourth Quintile	97.8	0.0	1.8	14.5	-694	-6.5	0.4	19.4	-1.4	20.4
Top Quintile	98.5	0.0	4.0	68.4	-3,905	-9.4	-0.6	61.3	-2.8	27.0
All	65.8	0.0	2.7	100.0	-800	-8.5	0.0	100.0	-2.0	21.7
Addendum										
80-90	98.2	0.0	2.6	12.6	-1,407	-7.6	0.2	14.4	-1.9	23.6
90-95	98.9	0.0	3.2	10.6	-2,388	-8.5	0.0	10.5	-2.3	24.8
95-99	98.8	0.0	4.1	18.2	-5,336	-10.3	-0.3	14.7	-2.9	25.7
Top 1 Percent	99.1	0.0	6.0	27.0	-39,132	-10.4	-0.5	21.7	-3.8	32.8
Top 0.1 Percent	99.4	0.0	7.0	13.7	-227,758	-10.8	-0.3	10.5	-4.2	35.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2006¹

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	15,550	24.4	7,410	570	6,840	7.7	4.6	5.5	1.5
Second Quintile	14,534	22.8	17,839	2,248	15,591	12.6	10.3	11.8	5.5
Middle Quintile	12,814	20.1	30,503	5,648	24,854	18.5	15.5	16.6	12.1
Fourth Quintile	10,673	16.8	48,740	10,634	38,106	21.8	20.6	21.2	19.0
Top Quintile	8,920	14.0	139,331	41,574	97,757	29.8	49.3	45.4	61.9
All	63,706	100.0	39,573	9,401	30,172	23.8	100.0	100.0	100.0
Addendum									
80-90	4,581	7.2	72,867	18,630	54,237	25.6	13.2	12.9	14.3
90-95	2,251	3.5	103,321	27,975	75,345	27.1	9.2	8.8	10.5
95-99	1,736	2.7	181,261	51,842	129,419	28.6	12.5	11.7	15.0
Top 1 Percent	351	0.6	1,029,464	377,126	652,337	36.6	14.4	11.9	22.1
Top 0.1 Percent	31	0.1	5,379,661	2,111,881	3,267,780	39.3	6.5	5.2	10.8

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% \$13,083, 40% \$24,490, 60% \$41,028, 80% \$65,159, 90% \$93,564, 95% \$133,052, 99% \$360,679, 99.9% \$1,773,179.

(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 T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2006¹
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	34.1	0.0	2.4	1.0	-309	-78.5	-0.1	0.0	-2.3	0.6
Second Quintile	77.7	0.0	3.8	4.3	-1,024	-28.6	-0.3	1.5	-3.4	8.4
Middle Quintile	87.1	0.0	3.1	7.9	-1,398	-15.8	-0.3	5.7	-2.6	13.9
Fourth Quintile	98.6	0.0	3.2	15.5	-2,106	-12.9	-0.2	14.3	-2.6	17.2
Top Quintile	99.5	0.0	4.4	71.3	-8,104	-11.0	0.9	78.4	-3.2	25.4
All	86.2	0.0	4.0	100.0	-3,412	-12.0	0.0	100.0	-3.0	22.0
Addendum										
80-90	99.5	0.0	3.8	14.6	-3,462	-12.0	0.0	14.7	-2.9	21.2
90-95	99.6	0.0	3.7	10.5	-4,585	-10.7	0.2	11.9	-2.7	22.8
95-99	99.5	0.0	3.7	14.8	-8,143	-9.7	0.5	18.8	-2.7	25.1
Top 1 Percent	99.6	0.0	5.7	31.4	-66,059	-11.5	0.2	33.0	-3.8	29.4
Top 0.1 Percent	99.1	0.0	6.7	17.0	-357,474	-12.1	0.0	16.9	-4.3	31.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2006¹

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	6,021	10.5	13,220	394	12,826	3.0	1.2	1.6	0.1
Second Quintile	8,196	14.3	30,374	3,575	26,799	11.8	3.8	4.5	1.8
Middle Quintile	11,036	19.2	53,734	8,842	44,892	16.5	9.1	10.1	6.0
Fourth Quintile	14,492	25.2	82,639	16,329	66,310	19.8	18.3	19.6	14.5
Top Quintile	17,281	30.0	257,454	73,506	183,948	28.6	67.9	64.7	77.6
All	57,534	100.0	113,899	28,466	85,433	25.0	100.0	100.0	100.0
Addendum									
80-90	8,298	14.4	120,358	28,918	91,440	24.0	15.2	15.4	14.7
90-95	4,478	7.8	167,741	42,903	124,839	25.6	11.5	11.4	11.7
95-99	3,571	6.2	303,325	84,208	219,117	27.8	16.5	15.9	18.4
Top 1 Percent	934	1.6	1,730,074	575,399	1,154,675	33.3	24.7	21.9	32.8
Top 0.1 Percent	94	0.2	8,306,437	2,959,778	5,346,659	35.6	11.9	10.2	16.9

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

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(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% \$13,083, 40% \$24,490, 60% \$41,028, 80% \$65,159, 90% \$93,564, 95% \$133,052, 99% \$360,679, 99.9% \$1,773,179.

(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 T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2006¹
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	32.5	0.0	1.4	6.8	-178	26.5	-2.0	-5.9	-1.5	-7.0
Second Quintile	90.4	0.0	3.9	32.9	-954	-37.3	-3.5	10.1	-3.5	5.9
Middle Quintile	96.2	0.0	3.0	24.3	-1,111	-14.1	0.4	26.9	-2.5	15.2
Fourth Quintile	99.5	0.0	2.5	15.6	-1,334	-9.3	1.9	27.7	-2.0	19.3
Top Quintile	98.7	0.0	3.1	20.5	-3,675	-8.3	3.2	41.1	-2.2	24.7
All	73.0	0.0	2.9	100.0	-893	-15.4	0.0	100.0	-2.5	13.5
Addendum										
80-90	98.6	0.0	2.3	6.1	-1,723	-7.3	1.3	14.3	-1.8	22.3
90-95	98.7	0.0	2.4	2.6	-2,421	-7.0	0.6	6.2	-1.8	23.6
95-99	99.1	0.0	2.6	3.8	-4,749	-7.3	0.8	8.9	-1.9	24.2
Top 1 Percent	99.5	0.0	5.5	7.9	-53,950	-11.0	0.6	11.8	-3.7	29.8
Top 0.1 Percent	99.8	0.0	6.4	4.2	-306,202	-11.6	0.3	5.9	-4.1	31.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2006¹

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	7,511	33.9	12,084	-670	12,754	-5.5	11.3	14.2	-3.9
Second Quintile	6,811	30.8	27,262	2,556	24,706	9.4	23.1	24.9	13.6
Middle Quintile	4,327	19.6	44,507	7,858	36,649	17.7	24.0	23.5	26.5
Fourth Quintile	2,309	10.4	67,260	14,331	52,929	21.3	19.3	18.1	25.8
Top Quintile	1,100	5.0	163,781	44,189	119,592	27.0	22.4	19.5	37.9
All	22,139	100.0	36,286	5,789	30,497	16.0	100.0	100.0	100.0
Addendum									
80-90	702	3.2	98,462	23,720	74,742	24.1	8.6	7.8	13.0
90-95	210	1.0	135,626	34,431	101,195	25.4	3.5	3.2	5.6
95-99	159	0.7	250,501	65,465	185,036	26.1	5.0	4.4	8.1
Top 1 Percent	29	0.1	1,469,849	492,426	977,423	33.5	5.3	4.2	11.2
Top 0.1 Percent	3	0.0	7,415,016	2,640,790	4,774,226	35.6	2.5	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% \$13,083, 40% \$24,490, 60% \$41,028, 80% \$65,159, 90% \$93,564, 95% \$133,052, 99% \$360,679, 99.9% \$1,773,179.

(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 T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2006¹
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	40.7	0.0	2.3	2.4	-316	38.2	-0.5	-1.3	-2.4	-8.7
Second Quintile	95.2	0.0	4.8	10.3	-1,338	-40.9	-1.1	2.3	-4.3	6.2
Middle Quintile	98.6	0.0	3.8	12.9	-1,718	-16.8	-0.4	9.9	-3.1	15.3
Fourth Quintile	99.8	0.0	3.9	19.1	-2,756	-13.8	-0.1	18.5	-3.1	19.0
Top Quintile	99.9	0.0	4.5	55.3	-8,817	-10.8	2.1	70.6	-3.2	26.2
All	85.7	0.0	4.2	100.0	-2,765	-13.4	0.0	100.0	-3.2	20.7
Addendum										
80-90	99.9	0.0	4.0	13.6	-4,119	-12.1	0.2	15.4	-3.0	22.0
90-95	100.0	0.0	3.6	7.7	-5,115	-10.1	0.4	10.6	-2.6	23.5
95-99	99.7	0.0	3.6	10.8	-9,165	-9.0	0.8	17.1	-2.6	26.3
Top 1 Percent	99.5	0.0	6.1	23.1	-82,776	-11.5	0.6	27.5	-4.0	30.7
Top 0.1 Percent	99.9	0.0	6.7	12.1	-435,553	-11.9	0.2	13.9	-4.3	31.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2006¹

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	9,957	21.0	13,122	-826	13,949	-6.3	3.2	4.5	-0.8
Second Quintile	10,073	21.2	31,076	3,274	27,802	10.5	7.7	9.0	3.4
Middle Quintile	9,878	20.8	55,743	10,223	45,519	18.3	13.5	14.4	10.3
Fourth Quintile	9,111	19.2	90,395	19,941	70,454	22.1	20.1	20.6	18.6
Top Quintile	8,236	17.3	277,512	81,443	196,069	29.4	55.8	51.8	68.5
All	47,531	100.0	86,141	20,598	65,543	23.9	100.0	100.0	100.0
Addendum									
80-90	4,344	9.1	136,112	34,096	102,016	25.1	14.4	14.2	15.1
90-95	1,971	4.2	193,998	50,771	143,227	26.2	9.3	9.1	10.2
95-99	1,554	3.3	355,099	102,375	252,724	28.8	13.5	12.6	16.3
Top 1 Percent	367	0.8	2,069,992	717,529	1,352,463	34.7	18.6	15.9	26.9
Top 0.1 Percent	36	0.1	10,181,423	3,665,522	6,515,901	36.0	9.1	7.6	13.7

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.

(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% \$13,083, 40% \$24,490, 60% \$41,028, 80% \$65,159, 90% \$93,564, 95% \$133,052, 99% \$360,679, 99.9% \$1,773,179.

(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 T10-0224
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2006¹
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	5.7	0.0	0.2	0.2	-19	-6.5	0.0	0.4	-0.2	2.9
Second Quintile	29.4	0.0	0.6	1.6	-111	-11.6	0.0	1.7	-0.6	4.3
Middle Quintile	54.8	0.0	1.0	3.8	-353	-14.0	-0.1	3.3	-1.0	5.9
Fourth Quintile	95.2	0.0	2.0	12.6	-1,053	-14.6	-0.3	10.4	-1.7	10.1
Top Quintile	97.9	0.0	4.9	81.8	-8,574	-12.0	0.3	84.2	-3.5	25.6
All	56.2	0.0	3.3	100.0	-1,794	-12.3	0.0	100.0	-2.6	18.5
Addendum										
80-90	97.0	0.0	3.3	9.7	-2,413	-14.1	-0.2	8.3	-2.6	16.2
90-95	98.0	0.0	3.9	9.1	-3,900	-13.5	-0.1	8.1	-3.0	19.2
95-99	98.6	0.0	4.7	20.1	-8,339	-12.7	-0.1	19.3	-3.5	23.7
Top 1 Percent	99.5	0.0	6.1	43.0	-54,183	-11.1	0.7	48.4	-3.9	31.5
Top 0.1 Percent	99.7	0.0	6.9	22.7	-282,398	-11.5	0.2	24.6	-4.3	33.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2006¹

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	4,265	15.9	9,731	302	9,430	3.1	2.2	2.8	0.3
Second Quintile	6,852	25.5	19,809	960	18,849	4.9	7.3	8.8	1.7
Middle Quintile	5,239	19.5	36,909	2,524	34,385	6.8	10.4	12.3	3.4
Fourth Quintile	5,772	21.5	61,230	7,235	53,995	11.8	19.1	21.3	10.7
Top Quintile	4,604	17.1	245,860	71,424	174,437	29.1	61.0	54.9	83.9
All	26,908	100.0	68,923	14,565	54,358	21.1	100.0	100.0	100.0
Addendum									
80-90	1,939	7.2	91,288	17,176	74,112	18.8	9.6	9.8	8.5
90-95	1,120	4.2	129,995	28,793	101,203	22.2	7.9	7.8	8.2
95-99	1,162	4.3	241,286	65,521	175,765	27.2	15.1	14.0	19.4
Top 1 Percent	383	1.4	1,382,045	488,980	893,065	35.4	28.5	23.4	47.8
Top 0.1 Percent	39	0.1	6,559,769	2,460,737	4,099,032	37.5	13.7	10.9	24.4

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.

(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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(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% \$13,083, 40% \$24,490, 60% \$41,028, 80% \$65,159, 90% \$93,564, 95% \$133,052, 99% \$360,679, 99.9% \$1,773,179.

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