

**Table T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2008 <sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
<b>Lowest Quintile</b>	82.8	0.0	4.5	4.2	-448	-4.3	0.8
<b>Second Quintile</b>	98.1	0.0	5.4	10.5	-1,241	-4.7	7.8
<b>Middle Quintile</b>	99.4	0.0	4.7	14.3	-1,849	-3.8	14.0
<b>Fourth Quintile</b>	99.8	0.0	4.8	19.5	-3,055	-3.7	17.8
<b>Top Quintile</b>	99.7	0.0	4.9	51.4	-9,195	-3.6	24.3
<b>All</b>	93.9	0.0	4.9	100.0	-2,623	-3.8	19.4
<b>Addendum</b>							
<b>80-90</b>	99.7	0.0	5.3	14.7	-5,178	-4.0	20.1
<b>90-95</b>	99.9	0.0	4.6	8.3	-6,222	-3.4	22.8
<b>95-99</b>	99.6	0.0	4.0	10.2	-9,126	-2.9	24.7
<b>Top 1 Percent</b>	99.4	0.0	5.7	18.1	-63,022	-3.9	28.2
<b>Top 0.1 Percent</b>	99.6	0.0	6.7	9.7	-336,572	-4.4	30.2

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

Number of AMT Taxpayers (millions). Baseline: 13.2

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% \$18,287, 40% \$35,772, 60% \$63,545, 80% \$104,651, 90% \$163,299, 95% \$210,677, 99% \$544,049, 99.9% \$2,398,580.

(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 T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2008<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	82.8	0.0	4.5	4.2	-448	-83.9	-0.7	0.2	-4.3	0.8
Second Quintile	98.1	0.0	5.4	10.5	-1,241	-37.9	-1.2	3.3	-4.7	7.8
Middle Quintile	99.4	0.0	4.7	14.3	-1,849	-21.6	-0.7	10.1	-3.8	14.0
Fourth Quintile	99.8	0.0	4.8	19.5	-3,055	-17.4	-0.2	18.0	-3.7	17.8
Top Quintile	99.7	0.0	4.9	51.4	-9,195	-12.8	2.7	68.3	-3.6	24.3
All	93.9	0.0	4.9	100.0	-2,623	-16.3	0.0	100.0	-3.8	19.4
<b>Addendum</b>										
80-90	99.7	0.0	5.3	14.7	-5,178	-16.6	-0.1	14.4	-4.0	20.1
90-95	99.9	0.0	4.6	8.3	-6,222	-12.9	0.4	10.9	-3.4	22.8
95-99	99.6	0.0	4.0	10.2	-9,126	-10.4	1.1	17.1	-2.9	24.7
Top 1 Percent	99.4	0.0	5.7	18.1	-63,022	-12.0	1.3	25.8	-3.9	28.2
Top 0.1 Percent	99.6	0.0	6.7	9.7	-336,572	-12.6	0.6	13.1	-4.4	30.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	37,029	24.8	10,527	534	9,993	5.1	3.8	4.6	0.8
Second Quintile	33,155	22.2	26,258	3,276	22,982	12.5	8.4	9.5	4.5
Middle Quintile	30,424	20.4	48,100	8,581	39,519	17.8	14.1	15.0	10.8
Fourth Quintile	24,972	16.7	81,636	17,598	64,039	21.6	19.6	20.0	18.2
Top Quintile	21,940	14.7	258,117	72,014	186,103	27.9	54.4	51.1	65.5
All	149,537	100.0	69,573	16,125	53,449	23.2	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,161	7.5	129,185	31,192	97,993	24.1	13.9	13.7	14.4
90-95	5,249	3.5	184,555	48,242	136,313	26.1	9.3	9.0	10.5
95-99	4,401	2.9	318,833	87,723	231,110	27.5	13.5	12.7	16.0
Top 1 Percent	1,129	0.8	1,638,493	525,007	1,113,486	32.0	17.8	15.7	24.6
Top 0.1 Percent	114	0.1	7,721,802	2,668,871	5,052,931	34.6	8.4	7.2	12.6

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

Number of AMT Taxpayers (millions). Baseline: 13.2

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% \$18,287, 40% \$35,772, 60% \$63,545, 80% \$104,651, 90% \$163,299, 95% \$210,677, 99% \$544,049, 99.9% \$2,398,580.

(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 T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	80.2	0.0	5.6	4.2	-545	-310.5	-0.8	-0.6	-5.5	-3.7
Second Quintile	97.4	0.0	6.0	10.0	-1,262	-48.4	-1.3	2.1	-5.3	5.7
Middle Quintile	99.0	0.0	5.2	13.8	-1,851	-25.1	-1.0	8.0	-4.3	12.8
Fourth Quintile	99.8	0.0	4.7	19.3	-2,653	-18.2	-0.4	16.8	-3.8	16.8
Top Quintile	99.7	0.0	4.7	52.6	-7,329	-12.2	3.4	73.6	-3.4	24.3
All	93.9	0.0	4.9	100.0	-2,623	-16.3	0.0	100.0	-3.8	19.4
<b>Addendum</b>										
80-90	99.7	0.0	4.7	13.9	-3,835	-14.5	0.3	15.9	-3.5	20.8
90-95	99.9	0.0	4.3	8.8	-4,973	-12.4	0.5	12.2	-3.2	22.5
95-99	99.4	0.0	3.9	11.1	-7,731	-10.5	1.2	18.4	-2.8	24.3
Top 1 Percent	99.3	0.0	5.6	18.8	-53,899	-11.9	1.4	27.1	-3.8	28.2
Top 0.1 Percent	99.5	0.0	6.6	10.0	-292,499	-12.6	0.6	13.5	-4.3	30.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	30,527	20.4	9,886	176	9,710	1.8	2.9	3.7	0.2	
Second Quintile	31,029	20.8	23,755	2,608	21,147	11.0	7.1	8.2	3.4	
Middle Quintile	29,279	19.6	43,010	7,366	35,643	17.1	12.1	13.1	8.9	
Fourth Quintile	28,529	19.1	70,776	14,540	56,236	20.5	19.4	20.1	17.2	
Top Quintile	28,154	18.8	216,949	60,101	156,848	27.7	58.7	55.3	70.2	
All	149,537	100.0	69,573	16,125	53,449	23.2	100.0	100.0	100.0	
<b>Addendum</b>										
80-90	14,212	9.5	108,783	26,461	82,323	24.3	14.9	14.6	15.6	
90-95	6,961	4.7	156,896	40,265	116,631	25.7	10.5	10.2	11.6	
95-99	5,610	3.8	272,334	73,816	198,518	27.1	14.7	13.9	17.2	
Top 1 Percent	1,370	0.9	1,417,107	453,613	963,494	32.0	18.7	16.5	25.8	
Top 0.1 Percent	134	0.1	6,796,025	2,329,540	4,466,484	34.3	8.8	7.5	13.0	

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

Number of AMT Taxpayers (millions). Baseline: 13.2

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% \$12,293, 40% \$23,334, 60% \$39,651, 80% \$64,647, 90% \$93,650, 95% \$130,890, 99% \$337,178, 99.9% \$1,483,724.

(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 T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	76.9	0.0	3.8	5.8	-273	-51.5	-0.7	0.9	-3.6	3.4
Second Quintile	97.2	0.0	4.2	12.7	-672	-30.3	-1.1	4.5	-3.7	8.5
Middle Quintile	98.6	0.0	3.9	16.3	-993	-17.1	-0.6	12.2	-3.2	15.3
Fourth Quintile	99.6	0.0	3.3	17.8	-1,321	-12.2	0.3	19.8	-2.6	18.8
Top Quintile	99.5	0.0	4.1	47.4	-4,065	-10.5	2.0	62.5	-3.0	25.1
All	91.1	0.0	3.9	100.0	-1,200	-13.4	0.0	100.0	-3.0	19.6
<b>Addendum</b>										
80-90	99.7	0.0	3.5	13.1	-2,014	-10.3	0.6	17.7	-2.6	22.7
90-95	99.7	0.0	3.4	7.0	-2,736	-9.7	0.4	10.0	-2.5	23.5
95-99	98.6	0.0	4.0	11.6	-5,460	-10.8	0.4	14.8	-2.9	24.0
Top 1 Percent	99.0	0.0	5.5	15.7	-33,565	-10.8	0.6	20.0	-3.7	30.1
Top 0.1 Percent	99.3	0.0	6.6	7.5	-192,766	-11.2	0.2	9.2	-4.2	33.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	16,611	25.5	7,689	531	7,158	6.9	4.9	6.0	1.5
Second Quintile	14,784	22.7	18,098	2,215	15,884	12.2	10.4	11.7	5.6
Middle Quintile	12,814	19.7	31,453	5,799	25,654	18.4	15.6	16.4	12.7
Fourth Quintile	10,562	16.2	50,443	10,824	39,620	21.5	20.6	20.9	19.6
Top Quintile	9,127	14.0	137,907	38,711	99,196	28.1	48.7	45.3	60.5
All	65,223	100.0	39,611	8,956	30,655	22.6	100.0	100.0	100.0
<b>Addendum</b>									
80-90	5,102	7.8	77,322	19,530	57,791	25.3	15.3	14.8	17.1
90-95	1,990	3.1	108,395	28,217	80,178	26.0	8.4	8.0	9.6
95-99	1,670	2.6	187,126	50,372	136,754	26.9	12.1	11.4	14.4
Top 1 Percent	365	0.6	919,683	310,396	609,287	33.8	13.0	11.1	19.4
Top 0.1 Percent	30	0.1	4,644,078	1,724,336	2,919,742	37.1	5.5	4.5	9.0

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% \$12,293, 40% \$23,334, 60% \$39,651, 80% \$64,647, 90% \$93,650, 95% \$130,890, 99% \$337,178, 99.9% \$1,483,724.

(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 T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	76.0	0.0	7.5	2.2	-965	-312.2	-0.4	-0.3	-7.4	-5.0
Second Quintile	96.2	0.0	7.0	6.0	-1,877	-56.4	-0.8	0.9	-6.2	4.8
Middle Quintile	99.2	0.0	6.0	11.6	-2,777	-31.2	-1.1	5.0	-5.0	11.1
Fourth Quintile	99.9	0.0	5.4	20.3	-3,696	-21.6	-1.0	14.5	-4.3	15.7
Top Quintile	99.8	0.0	4.9	59.8	-9,238	-12.8	3.3	79.8	-3.5	24.1
All	95.9	0.0	5.3	100.0	-4,575	-16.4	0.0	100.0	-4.0	20.3
<b>Addendum</b>										
80-90	99.8	0.0	5.2	15.6	-5,180	-16.6	0.0	15.4	-4.0	20.0
90-95	100.0	0.0	4.5	10.5	-6,046	-13.2	0.5	13.5	-3.4	22.2
95-99	99.8	0.0	3.9	12.3	-8,928	-10.5	1.4	20.6	-2.9	24.4
Top 1 Percent	99.6	0.0	5.6	21.4	-60,958	-12.2	1.5	30.3	-3.9	27.8
Top 0.1 Percent	99.6	0.0	6.6	11.4	-319,514	-12.9	0.6	15.0	-4.4	29.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	6,179	10.5	13,127	309	12,817	2.4	1.2	1.6	0.1
Second Quintile	8,650	14.7	30,167	3,329	26,838	11.0	3.9	4.5	1.8
Middle Quintile	11,204	19.1	55,384	8,906	46,477	16.1	9.2	10.2	6.1
Fourth Quintile	14,753	25.1	85,886	17,143	68,742	20.0	18.7	19.8	15.4
Top Quintile	17,416	29.6	261,192	72,139	189,053	27.6	67.2	64.3	76.6
All	58,775	100.0	115,100	27,925	87,175	24.3	100.0	100.0	100.0
<b>Addendum</b>									
80-90	8,087	13.8	130,439	31,300	99,139	24.0	15.6	15.7	15.4
90-95	4,677	8.0	178,743	45,718	133,024	25.6	12.4	12.1	13.0
95-99	3,707	6.3	312,831	85,209	227,622	27.2	17.1	16.5	19.2
Top 1 Percent	945	1.6	1,585,243	500,994	1,084,249	31.6	22.2	20.0	28.9
Top 0.1 Percent	96	0.2	7,329,004	2,473,095	4,855,908	33.7	10.4	9.1	14.4

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

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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 T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	91.2	0.0	6.3	15.9	-809	106.7	-7.8	-12.0	-6.7	-12.9
<b>Second Quintile</b>	99.3	0.0	6.8	32.6	-1,727	-70.3	-7.6	5.4	-6.2	2.6
<b>Middle Quintile</b>	99.4	0.0	5.3	24.5	-2,025	-25.5	0.9	27.9	-4.4	12.9
<b>Fourth Quintile</b>	99.8	0.0	4.1	15.5	-2,288	-15.0	5.2	34.0	-3.2	18.2
<b>Top Quintile</b>	99.6	0.0	3.2	11.5	-3,955	-9.1	9.3	44.8	-2.4	23.7
<b>All</b>	96.5	0.0	5.2	100.0	-1,652	-28.0	0.0	100.0	-4.4	11.3
<b>Addendum</b>										
<b>80-90</b>	99.7	0.0	2.8	4.1	-2,186	-9.1	3.3	15.8	-2.2	21.5
<b>90-95</b>	99.6	0.0	2.7	1.7	-2,963	-8.0	1.6	7.6	-2.0	23.4
<b>95-99</b>	99.6	0.0	2.5	1.9	-4,752	-7.4	2.1	9.2	-1.8	23.1
<b>Top 1 Percent</b>	96.9	0.0	5.1	3.9	-45,634	-11.1	2.3	12.1	-3.5	28.2
<b>Top 0.1 Percent</b>	99.7	0.0	6.2	2.0	-267,524	-12.0	1.1	5.8	-4.1	30.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	7,475	32.5	12,134	-758	12,892	-6.3	10.5	13.2	-4.2
<b>Second Quintile</b>	7,167	31.2	27,773	2,455	25,317	8.8	23.0	24.8	13.0
<b>Middle Quintile</b>	4,607	20.0	45,953	7,933	38,020	17.3	24.4	23.9	26.9
<b>Fourth Quintile</b>	2,566	11.2	71,039	15,218	55,821	21.4	21.0	19.6	28.8
<b>Top Quintile</b>	1,107	4.8	166,691	43,447	123,245	26.1	21.3	18.7	35.5
<b>All</b>	23,011	100.0	37,692	5,898	31,794	15.7	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	707	3.1	101,805	24,086	77,719	23.7	8.3	7.5	12.5
<b>90-95</b>	218	1.0	145,389	36,912	108,477	25.4	3.7	3.2	5.9
<b>95-99</b>	151	0.7	258,740	64,506	194,234	24.9	4.5	4.0	7.2
<b>Top 1 Percent</b>	32	0.1	1,301,540	413,131	888,408	31.7	4.8	3.9	9.8
<b>Top 0.1 Percent</b>	3	0.0	6,579,580	2,238,713	4,340,867	34.0	2.2	1.7	4.7

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% \$12,293, 40% \$23,334, 60% \$39,651, 80% \$64,647, 90% \$93,650, 95% \$130,890, 99% \$337,178, 99.9% \$1,483,724.
- (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 T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	90.5	0.0	7.6	5.5	-1,077	113.7	-1.5	-2.4	-8.1	-15.2
<b>Second Quintile</b>	99.5	0.0	8.3	12.4	-2,366	-77.1	-2.2	0.9	-7.5	2.2
<b>Middle Quintile</b>	99.8	0.0	6.7	16.6	-3,168	-30.5	-1.5	9.0	-5.5	12.6
<b>Fourth Quintile</b>	99.9	0.0	6.0	22.0	-4,395	-21.5	-0.6	19.1	-4.7	17.2
<b>Top Quintile</b>	99.9	0.0	4.9	43.4	-9,878	-12.3	5.8	73.4	-3.5	25.0
<b>All</b>	97.5	0.0	5.9	100.0	-3,981	-19.2	0.0	100.0	-4.5	18.9
<b>Addendum</b>										
<b>80-90</b>	100.0	0.0	5.3	13.3	-5,918	-15.7	0.7	17.0	-4.0	21.3
<b>90-95</b>	99.9	0.0	4.3	7.3	-6,376	-12.0	1.0	12.6	-3.2	23.2
<b>95-99</b>	99.8	0.0	3.7	8.0	-9,915	-9.3	2.0	18.5	-2.6	25.6
<b>Top 1 Percent</b>	99.5	0.0	6.1	14.8	-75,735	-12.2	2.0	25.2	-4.1	29.1
<b>Top 0.1 Percent</b>	99.6	0.0	6.7	7.5	-388,185	-12.7	0.9	12.3	-4.4	30.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	9,752	20.3	13,281	-947	14,228	-7.1	3.0	4.2	-0.9
<b>Second Quintile</b>	10,029	20.8	31,428	3,069	28,360	9.8	7.4	8.7	3.1
<b>Middle Quintile</b>	10,067	20.9	57,524	10,387	47,137	18.1	13.5	14.5	10.5
<b>Fourth Quintile</b>	9,602	19.9	93,260	20,466	72,794	22.0	20.9	21.3	19.7
<b>Top Quintile</b>	8,430	17.5	280,755	80,126	200,629	28.5	55.3	51.6	67.6
<b>All</b>	48,163	100.0	88,829	20,739	68,090	23.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	4,316	9.0	149,680	37,754	111,926	25.2	15.1	14.7	16.3
<b>90-95</b>	2,189	4.6	200,847	52,948	147,900	26.4	10.3	9.9	11.6
<b>95-99</b>	1,550	3.2	375,283	106,152	269,132	28.3	13.6	12.7	16.5
<b>Top 1 Percent</b>	375	0.8	1,865,085	618,871	1,246,214	33.2	16.4	14.3	23.2
<b>Top 0.1 Percent</b>	37	0.1	8,830,320	3,058,431	5,771,889	34.6	7.7	6.5	11.4

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% \$12,293, 40% \$23,334, 60% \$39,651, 80% \$64,647, 90% \$93,650, 95% \$130,890, 99% \$337,178, 99.9% \$1,483,724.

(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 T10-0228**  
**Current Law**  
**Baseline: Pre-EGTRRA Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	71.2	0.0	3.2	2.4	-303	-139.2	-0.5	-0.2	-3.1	-0.9
<b>Second Quintile</b>	96.5	0.0	2.8	6.2	-540	-58.6	-1.0	1.0	-2.7	1.9
<b>Middle Quintile</b>	98.8	0.0	3.0	8.8	-1,081	-39.4	-1.1	3.0	-2.8	4.3
<b>Fourth Quintile</b>	99.9	0.0	3.8	17.4	-2,093	-27.6	-1.3	10.1	-3.3	8.7
<b>Top Quintile</b>	99.5	0.0	5.1	65.0	-9,155	-14.3	3.8	86.0	-3.8	22.7
<b>All</b>	92.8	0.0	4.3	100.0	-2,297	-18.1	0.0	100.0	-3.5	15.8
<b>Addendum</b>										
<b>80-90</b>	99.5	0.0	4.6	10.7	-3,688	-20.7	-0.3	9.1	-3.8	14.4
<b>90-95</b>	100.0	0.0	4.7	9.4	-5,218	-17.7	0.0	9.6	-3.7	17.3
<b>95-99</b>	99.2	0.0	4.9	16.5	-8,966	-14.5	0.9	21.4	-3.6	21.5
<b>Top 1 Percent</b>	99.6	0.0	5.8	28.5	-50,346	-12.0	3.2	46.0	-3.9	28.5
<b>Top 0.1 Percent</b>	99.6	0.0	6.6	15.0	-257,369	-12.3	1.5	23.4	-4.3	30.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2008<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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
<b>Lowest Quintile</b>	5,179	18.5	9,657	217	9,439	2.3	2.7	3.3	0.3
<b>Second Quintile</b>	7,429	26.6	20,170	921	19,249	4.6	8.1	9.6	1.9
<b>Middle Quintile</b>	5,250	18.8	38,512	2,745	35,767	7.1	11.0	12.7	4.1
<b>Fourth Quintile</b>	5,334	19.1	62,895	7,592	55,304	12.1	18.2	19.9	11.4
<b>Top Quintile</b>	4,560	16.3	242,045	64,088	177,957	26.5	60.0	54.7	82.2
<b>All</b>	27,946	100.0	65,835	12,717	53,118	19.3	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	1,869	6.7	97,758	17,803	79,955	18.2	9.9	10.1	9.4
<b>90-95</b>	1,150	4.1	140,674	29,514	111,160	21.0	8.8	8.6	9.6
<b>95-99</b>	1,178	4.2	246,073	61,784	184,289	25.1	15.8	14.6	20.5
<b>Top 1 Percent</b>	363	1.3	1,291,827	419,008	872,818	32.4	25.5	21.4	42.8
<b>Top 0.1 Percent</b>	37	0.1	5,966,752	2,085,583	3,881,169	35.0	12.1	9.8	21.9

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.

(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% \$12,293, 40% \$23,334, 60% \$39,651, 80% \$64,647, 90% \$93,650, 95% \$130,890, 99% \$337,178, 99.9% \$1,483,724.

(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.