

Table T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2009¹
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 (%) Points)	Under the Proposal
Lowest Quintile	21.8	0.0	0.5	0.7	-51	-0.5	4.1
Second Quintile	78.2	0.0	2.5	6.8	-576	-2.2	9.3
Middle Quintile	93.1	0.0	2.7	11.3	-1,056	-2.2	15.2
Fourth Quintile	98.5	0.0	3.2	18.1	-2,045	-2.5	18.6
Top Quintile	99.3	0.0	4.6	63.2	-8,159	-3.4	23.3
All	72.8	0.0	3.6	100.0	-1,900	-2.8	19.4
Addendum							
80-90	99.1	0.0	4.4	16.8	-4,263	-3.3	20.4
90-95	99.6	0.0	4.1	10.6	-5,640	-3.1	22.5
95-99	99.3	0.0	4.1	14.4	-9,300	-3.0	23.6
Top 1 Percent	99.0	0.0	5.4	21.5	-54,192	-3.8	26.1
Top 0.1 Percent	98.6	0.0	6.4	10.8	-268,935	-4.3	27.9

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

Number of AMT Taxpayers (millions). Baseline: 15.5

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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$17,983, 40% \$35,188, 60% \$63,156, 80% \$104,403, 90% \$163,028, 95% \$207,739, 99% \$524,199, 99.9% \$2,083,935.

(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 T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2009¹
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	21.8	0.0	0.5	0.7	-51	-10.9	0.0	0.8	-0.5	4.1
Second Quintile	78.2	0.0	2.5	6.8	-576	-19.3	-0.3	4.1	-2.2	9.3
Middle Quintile	93.1	0.0	2.7	11.3	-1,056	-12.8	0.0	11.2	-2.2	15.2
Fourth Quintile	98.5	0.0	3.2	18.1	-2,045	-11.9	0.2	19.5	-2.5	18.6
Top Quintile	99.3	0.0	4.6	63.2	-8,159	-12.6	0.1	64.3	-3.4	23.3
All	72.8	0.0	3.6	100.0	-1,900	-12.8	0.0	100.0	-2.8	19.4
Addendum										
80-90	99.1	0.0	4.4	16.8	-4,263	-14.0	-0.2	15.0	-3.3	20.4
90-95	99.6	0.0	4.1	10.6	-5,640	-12.1	0.1	11.3	-3.1	22.5
95-99	99.3	0.0	4.1	14.4	-9,300	-11.3	0.3	16.4	-3.0	23.6
Top 1 Percent	99.0	0.0	5.4	21.5	-54,192	-12.8	0.0	21.5	-3.8	26.1
Top 0.1 Percent	98.6	0.0	6.4	10.8	-268,935	-13.4	-0.1	10.2	-4.3	27.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2009¹

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	36,947	24.4	10,323	470	9,854	4.6	3.8	4.6	0.8	
Second Quintile	33,811	22.3	25,787	2,980	22,808	11.6	8.6	9.7	4.5	
Middle Quintile	30,661	20.2	47,225	8,241	38,984	17.5	14.2	15.1	11.2	
Fourth Quintile	25,415	16.8	81,289	17,153	64,136	21.1	20.3	20.6	19.3	
Top Quintile	22,293	14.7	243,761	64,890	178,871	26.6	53.4	50.4	64.1	
All	151,485	100.0	67,151	14,895	52,257	22.2	100.0	100.0	100.0	
Addendum										
80-90	11,308	7.5	128,234	30,449	97,785	23.7	14.3	14.0	15.3	
90-95	5,399	3.6	182,887	46,699	136,187	25.5	9.7	9.3	11.2	
95-99	4,444	2.9	308,817	82,020	226,796	26.6	13.5	12.7	16.2	
Top 1 Percent	1,142	0.8	1,421,970	425,145	996,825	29.9	16.0	14.4	21.5	
Top 0.1 Percent	116	0.1	6,216,057	2,002,563	4,213,494	32.2	7.1	6.2	10.3	

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

Number of AMT Taxpayers (millions). Baseline: 15.5 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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$17,983, 40% \$35,188, 60% \$63,156, 80% \$104,403, 90% \$163,028, 95% \$207,739, 99% \$524,199, 99.9% \$2,083,935.

(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 T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	17.6	0.0	1.0	1.0	-93	-81.7	-0.1	0.0	-1.0	0.2
Second Quintile	70.2	0.0	2.9	6.7	-613	-26.3	-0.5	2.8	-2.6	7.4
Middle Quintile	87.9	0.0	2.9	10.5	-1,003	-14.3	-0.2	9.1	-2.4	14.3
Fourth Quintile	98.1	0.0	3.1	17.3	-1,738	-12.1	0.1	18.4	-2.5	17.9
Top Quintile	98.9	0.0	4.3	64.5	-6,498	-11.9	0.7	69.6	-3.2	23.3
All	72.8	0.0	3.6	100.0	-1,900	-12.8	0.0	100.0	-2.8	19.4
Addendum										
80-90	98.7	0.0	3.6	14.9	-2,991	-11.6	0.2	16.7	-2.8	21.1
90-95	99.1	0.0	4.0	11.3	-4,622	-11.8	0.1	12.4	-3.0	22.2
95-99	99.1	0.0	4.0	15.4	-7,760	-11.2	0.3	17.8	-2.9	23.3
Top 1 Percent	98.4	0.0	5.4	22.8	-46,964	-12.8	0.0	22.7	-3.8	26.0
Top 0.1 Percent	98.5	0.0	6.4	11.3	-235,735	-13.4	-0.1	10.6	-4.3	27.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	30,404	20.1	9,721	114	9,607	1.2	2.9	3.7	0.2
Second Quintile	31,442	20.8	23,355	2,333	21,022	10.0	7.2	8.4	3.3
Middle Quintile	30,041	19.8	42,013	6,994	35,020	16.7	12.4	13.3	9.3
Fourth Quintile	28,695	18.9	70,673	14,353	56,320	20.3	19.9	20.4	18.3
Top Quintile	28,546	18.8	206,036	54,457	151,579	26.4	57.8	54.7	68.9
All	151,485	100.0	67,151	14,895	52,257	22.2	100.0	100.0	100.0
Addendum									
80-90	14,373	9.5	108,323	25,809	82,513	23.8	15.3	15.0	16.4
90-95	7,063	4.7	155,595	39,139	116,456	25.2	10.8	10.4	12.3
95-99	5,714	3.8	263,916	69,139	194,776	26.2	14.8	14.1	17.5
Top 1 Percent	1,395	0.9	1,230,951	366,998	863,953	29.8	16.9	15.2	22.7
Top 0.1 Percent	138	0.1	5,453,825	1,753,689	3,700,135	32.2	7.4	6.4	10.7

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

Number of AMT Taxpayers (millions). Baseline: 15.5 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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$12,190, 40% \$23,068, 60% \$39,409, 80% \$64,658, 90% \$93,477, 95% \$129,830, 99% \$325,380, 99.9% \$1,292,047.

(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 T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	10.3	0.0	0.2	0.4	-14	-2.7	0.1	1.7	-0.2	6.6
Second Quintile	59.5	0.0	1.4	6.1	-225	-11.1	-0.1	5.5	-1.3	10.1
Middle Quintile	87.1	0.0	1.9	11.3	-470	-8.6	0.2	13.6	-1.5	16.2
Fourth Quintile	97.7	0.0	2.0	15.0	-788	-7.4	0.6	21.1	-1.6	19.6
Top Quintile	98.2	0.0	4.2	67.1	-4,117	-11.5	-0.9	58.0	-3.1	23.7
All	63.0	0.0	2.8	100.0	-843	-10.1	0.0	100.0	-2.2	19.5
Addendum										
80-90	98.2	0.0	2.7	14.4	-1,588	-8.4	0.4	17.8	-2.1	22.6
90-95	98.1	0.0	3.9	11.1	-3,090	-11.3	-0.1	9.9	-2.9	22.6
95-99	98.4	0.0	4.7	18.8	-6,347	-13.5	-0.5	13.6	-3.5	22.3
Top 1 Percent	98.3	0.0	6.2	22.7	-34,849	-13.4	-0.6	16.7	-4.2	27.6
Top 0.1 Percent	98.3	0.0	6.8	9.5	-160,885	-12.5	-0.2	7.5	-4.4	30.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	
Lowest Quintile	16,451	24.8	7,549	510	7,039	6.8	4.9	5.8	1.5
Second Quintile	15,147	22.9	17,813	2,032	15,781	11.4	10.6	12.0	5.6
Middle Quintile	13,441	20.3	30,893	5,483	25,411	17.8	16.3	17.2	13.4
Fourth Quintile	10,616	16.0	50,071	10,616	39,456	21.2	20.9	21.0	20.5
Top Quintile	9,097	13.7	132,886	35,668	97,219	26.8	47.6	44.4	58.9
All	66,239	100.0	38,368	8,315	30,053	21.7	100.0	100.0	100.0
Addendum									
80-90	5,068	7.7	77,094	18,994	58,100	24.6	15.4	14.8	17.5
90-95	2,009	3.0	107,664	27,454	80,210	25.5	8.5	8.1	10.0
95-99	1,656	2.5	182,906	47,092	135,815	25.8	11.9	11.3	14.2
Top 1 Percent	364	0.6	821,224	261,133	560,090	31.8	11.8	10.2	17.3
Top 0.1 Percent	33	0.1	3,656,717	1,284,665	2,372,052	35.1	4.8	3.9	7.7

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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$12,190, 40% \$23,068, 60% \$39,409, 80% \$64,658, 90% \$93,477, 95% \$129,830, 99% \$325,380, 99.9% \$1,292,047.

(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 T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	28.3	0.0	2.1	0.8	-263	-122.7	-0.1	0.0	-2.1	-0.4
Second Quintile	71.3	0.0	3.8	4.3	-1,022	-33.9	-0.4	1.3	-3.4	6.7
Middle Quintile	85.0	0.0	3.4	8.4	-1,545	-18.2	-0.3	5.8	-2.8	12.8
Fourth Quintile	98.2	0.0	3.5	17.8	-2,433	-14.4	-0.2	16.4	-2.8	16.9
Top Quintile	99.3	0.0	4.4	68.7	-7,883	-12.2	1.0	76.4	-3.2	23.1
All	83.9	0.0	4.0	100.0	-3,451	-13.4	0.0	100.0	-3.1	20.2
Addendum										
80-90	99.2	0.0	4.0	16.1	-3,978	-13.1	0.1	16.5	-3.1	20.5
90-95	99.5	0.0	4.1	12.5	-5,368	-12.1	0.2	14.0	-3.0	22.0
95-99	99.4	0.0	3.9	16.0	-8,544	-10.8	0.6	20.4	-2.8	23.6
Top 1 Percent	98.6	0.0	5.3	24.2	-50,871	-12.7	0.2	25.6	-3.7	25.6
Top 0.1 Percent	98.6	0.0	6.3	12.1	-257,016	-13.7	-0.1	11.7	-4.3	27.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	
Lowest Quintile	6,136	10.3	12,875	215	12,660	1.7	1.2	1.5	0.1
Second Quintile	8,527	14.4	29,819	3,017	26,802	10.1	3.9	4.5	1.7
Middle Quintile	11,138	18.8	54,366	8,511	45,855	15.7	9.2	10.1	6.2
Fourth Quintile	15,004	25.3	85,843	16,949	68,894	19.7	19.5	20.4	16.6
Top Quintile	17,844	30.1	246,015	64,789	181,226	26.3	66.5	63.9	75.4
All	59,366	100.0	111,151	25,846	85,305	23.3	100.0	100.0	100.0
Addendum									
80-90	8,278	13.9	129,231	30,440	98,791	23.6	16.2	16.2	16.4
90-95	4,770	8.0	176,746	44,283	132,462	25.1	12.8	12.5	13.8
95-99	3,824	6.4	300,894	79,447	221,447	26.4	17.4	16.7	19.8
Top 1 Percent	973	1.6	1,364,050	400,115	963,935	29.3	20.1	18.5	25.4
Top 0.1 Percent	97	0.2	5,937,145	1,872,973	4,064,173	31.6	8.7	7.8	11.8

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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$12,190, 40% \$23,068, 60% \$39,409, 80% \$64,658, 90% \$93,477, 95% \$129,830, 99% \$325,380, 99.9% \$1,292,047.

(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 T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	24.3	0.0	1.0	4.5	-130	15.1	-2.0	-7.1	-1.1	-8.3
Second Quintile	89.4	0.0	3.7	31.1	-931	-45.2	-4.0	7.8	-3.4	4.1
Middle Quintile	95.9	0.0	3.3	27.3	-1,246	-16.3	0.3	29.1	-2.8	14.1
Fourth Quintile	99.3	0.0	3.0	18.9	-1,671	-11.2	2.1	31.2	-2.4	18.9
Top Quintile	98.4	0.0	3.0	18.3	-3,603	-8.9	3.5	38.9	-2.2	22.9
All	70.8	0.0	3.0	100.0	-938	-17.2	0.0	100.0	-2.6	12.3
Addendum										
80-90	97.9	0.0	2.5	6.4	-1,954	-8.3	1.4	14.6	-1.9	21.3
90-95	99.6	0.0	2.6	2.8	-2,890	-7.7	0.7	7.1	-2.0	23.6
95-99	99.5	0.0	2.4	3.2	-4,720	-7.8	0.8	7.8	-1.9	21.9
Top 1 Percent	97.9	0.0	4.9	5.9	-38,421	-11.6	0.6	9.4	-3.4	26.3
Top 0.1 Percent	99.5	0.0	6.0	2.9	-216,806	-12.7	0.2	4.1	-4.1	28.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	7,551	32.3	11,945	-863	12,808	-7.2	10.5	13.2	-5.1
Second Quintile	7,320	31.3	27,393	2,059	25,333	7.5	23.3	25.3	11.9
Middle Quintile	4,793	20.5	45,365	7,639	37,726	16.8	25.3	24.7	28.8
Fourth Quintile	2,471	10.6	70,612	14,988	55,624	21.2	20.3	18.8	29.1
Top Quintile	1,112	4.8	160,889	40,422	120,467	25.1	20.8	18.3	35.3
All	23,363	100.0	36,821	5,447	31,374	14.8	100.0	100.0	100.0
Addendum									
80-90	716	3.1	100,757	23,449	77,309	23.3	8.4	7.6	13.2
90-95	215	0.9	147,483	37,704	109,779	25.6	3.7	3.2	6.4
95-99	148	0.6	254,540	60,373	194,167	23.7	4.4	3.9	7.0
Top 1 Percent	34	0.1	1,117,429	332,133	785,296	29.7	4.4	3.6	8.8
Top 0.1 Percent	3	0.0	5,305,520	1,704,378	3,601,142	32.1	1.8	1.4	3.9

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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$12,190, 40% \$23,068, 60% \$39,409, 80% \$64,658, 90% \$93,477, 95% \$129,830, 99% \$325,380, 99.9% \$1,292,047.

(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 T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	32.5	0.0	1.8	1.8	-258	24.0	-0.5	-1.7	-2.0	-10.3
Second Quintile	94.3	0.0	4.9	10.1	-1,380	-52.7	-1.3	1.6	-4.5	4.0
Middle Quintile	98.0	0.0	4.1	13.9	-1,913	-19.1	-0.5	10.3	-3.4	14.4
Fourth Quintile	99.6	0.0	4.3	22.0	-3,152	-15.5	-0.2	21.0	-3.4	18.4
Top Quintile	99.8	0.0	4.5	52.1	-8,676	-11.7	2.5	68.7	-3.2	24.4
All	83.9	0.0	4.3	100.0	-2,862	-14.9	0.0	100.0	-3.4	19.2
Addendum										
80-90	99.9	0.0	4.3	15.0	-4,859	-13.0	0.4	17.7	-3.3	21.8
90-95	99.8	0.0	4.1	9.6	-6,085	-11.7	0.5	12.6	-3.1	23.1
95-99	99.7	0.0	3.6	10.3	-9,559	-9.3	1.1	17.6	-2.6	25.3
Top 1 Percent	99.1	0.0	5.8	17.2	-64,566	-12.7	0.5	20.8	-4.0	27.4
Top 0.1 Percent	99.4	0.0	6.5	8.4	-318,366	-13.3	0.2	9.5	-4.4	28.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	
Lowest Quintile	9,895	20.4	13,013	-1,077	14,090	-8.3	3.1	4.4	-1.2
Second Quintile	10,159	21.0	31,000	2,618	28,382	8.4	7.6	9.0	2.9
Middle Quintile	10,031	20.7	56,459	10,039	46,420	17.8	13.7	14.6	10.8
Fourth Quintile	9,663	20.0	93,062	20,316	72,746	21.8	21.8	22.0	21.1
Top Quintile	8,322	17.2	267,525	73,985	193,541	27.7	54.0	50.4	66.2
All	48,399	100.0	85,231	19,211	66,020	22.5	100.0	100.0	100.0
Addendum									
80-90	4,283	8.9	149,518	37,483	112,035	25.1	15.5	15.0	17.3
90-95	2,173	4.5	199,171	51,988	147,183	26.1	10.5	10.0	12.2
95-99	1,497	3.1	368,358	102,570	265,788	27.9	13.4	12.5	16.5
Top 1 Percent	370	0.8	1,628,577	510,546	1,118,031	31.4	14.6	12.9	20.3
Top 0.1 Percent	36	0.1	7,271,441	2,386,246	4,885,195	32.8	6.4	5.6	9.3

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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$12,190, 40% \$23,068, 60% \$39,409, 80% \$64,658, 90% \$93,477, 95% \$129,830, 99% \$325,380, 99.9% \$1,292,047.

(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 T10-0230
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	0.2	0.2	-19	-9.4	0.0	0.3	-0.2	1.9
Second Quintile	27.2	0.0	0.7	1.7	-124	-17.2	0.0	1.7	-0.6	3.0
Middle Quintile	55.2	0.0	1.3	4.5	-456	-21.3	-0.2	3.4	-1.2	4.5
Fourth Quintile	94.5	0.0	2.5	13.2	-1,386	-18.8	-0.3	11.6	-2.2	9.3
Top Quintile	97.5	0.0	5.1	80.3	-8,611	-16.5	0.5	83.0	-3.9	19.9
All	53.7	0.0	3.6	100.0	-1,948	-16.9	0.0	100.0	-3.0	14.6
Addendum										
80-90	96.5	0.0	3.7	11.5	-2,962	-18.2	-0.2	10.5	-3.1	13.9
90-95	98.3	0.0	4.7	12.5	-5,274	-18.6	-0.2	11.1	-3.7	16.3
95-99	98.2	0.0	5.4	23.4	-9,758	-17.7	-0.2	22.1	-4.1	19.1
Top 1 Percent	97.6	0.0	6.0	33.0	-47,919	-14.6	1.1	39.3	-4.3	24.9
Top 0.1 Percent	98.8	0.0	6.6	15.3	-208,841	-13.9	0.7	19.3	-4.4	27.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	4,744	16.6	9,538	200	9,338	2.1	2.4	2.9	0.3
Second Quintile	7,620	26.7	19,830	722	19,107	3.6	8.0	9.4	1.7
Middle Quintile	5,499	19.3	37,452	2,142	35,311	5.7	11.0	12.5	3.6
Fourth Quintile	5,297	18.5	63,972	7,356	56,616	11.5	18.0	19.3	11.8
Top Quintile	5,190	18.2	219,864	52,336	167,528	23.8	60.7	56.1	82.5
All	28,567	100.0	65,824	11,523	54,301	17.5	100.0	100.0	100.0
Addendum									
80-90	2,154	7.5	96,248	16,316	79,932	17.0	11.0	11.1	10.7
90-95	1,320	4.6	141,516	28,309	113,208	20.0	9.9	9.6	11.4
95-99	1,333	4.7	237,381	55,055	182,326	23.2	16.8	15.7	22.3
Top 1 Percent	383	1.3	1,124,938	328,498	796,440	29.2	22.9	19.7	38.2
Top 0.1 Percent	41	0.1	4,698,838	1,508,359	3,190,478	32.1	10.2	8.4	18.7

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. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

(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% \$12,190, 40% \$23,068, 60% \$39,409, 80% \$64,658, 90% \$93,477, 95% \$129,830, 99% \$325,380, 99.9% \$1,292,047.

(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.