

Table T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2010¹
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	21.5	0.0	0.5	0.6	-52	-0.5	4.2
Second Quintile	77.1	0.0	2.4	6.1	-558	-2.2	9.4
Middle Quintile	92.3	0.0	2.6	10.0	-1,016	-2.1	15.3
Fourth Quintile	98.5	0.0	3.1	16.7	-2,031	-2.5	18.9
Top Quintile	99.3	0.0	4.9	66.5	-9,230	-3.6	23.6
All	72.4	0.0	3.8	100.0	-2,049	-2.9	19.7
Addendum							
80-90	99.1	0.0	4.2	15.5	-4,253	-3.2	20.9
90-95	99.6	0.0	4.1	9.9	-5,741	-3.1	22.8
95-99	99.4	0.0	4.3	14.5	-10,038	-3.1	23.8
Top 1 Percent	99.3	0.0	6.6	26.5	-71,545	-4.6	26.0
Top 0.1 Percent	99.0	0.0	7.8	14.1	-380,433	-5.3	27.8

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

Number of AMT Taxpayers (millions). Baseline: 15.9

Proposal: 4.4

(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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. 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% \$17,801, 40% \$34,756, 60% \$63,413, 80% \$104,227, 90% \$166,424, 95% \$209,111, 99% \$532,462, 99.9% \$2,207,184.

(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 T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile, 2010¹
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	21.5	0.0	0.5	0.6	-52	-10.7	0.0	0.8	-0.5	4.2
Second Quintile	77.1	0.0	2.4	6.1	-558	-18.6	-0.3	4.0	-2.2	9.4
Middle Quintile	92.3	0.0	2.6	10.0	-1,016	-12.2	0.1	10.8	-2.1	15.3
Fourth Quintile	98.5	0.0	3.1	16.7	-2,031	-11.5	0.3	19.3	-2.5	18.9
Top Quintile	99.3	0.0	4.9	66.5	-9,230	-13.2	-0.2	65.1	-3.6	23.6
All	72.4	0.0	3.8	100.0	-2,049	-13.0	0.0	100.0	-2.9	19.7
Addendum										
80-90	99.1	0.0	4.2	15.5	-4,253	-13.3	-0.1	15.1	-3.2	20.9
90-95	99.6	0.0	4.1	9.9	-5,741	-11.8	0.2	11.1	-3.1	22.8
95-99	99.4	0.0	4.3	14.5	-10,038	-11.6	0.3	16.5	-3.1	23.8
Top 1 Percent	99.3	0.0	6.6	26.5	-71,545	-15.0	-0.5	22.4	-4.6	26.0
Top 0.1 Percent	99.0	0.0	7.8	14.1	-380,433	-15.9	-0.4	11.1	-5.3	27.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2010¹

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	37,187	24.2	10,410	485	9,924	4.7	3.6	4.5	0.8
Second Quintile	34,258	22.3	25,965	3,000	22,965	11.6	8.3	9.5	4.2
Middle Quintile	31,069	20.2	47,675	8,329	39,347	17.5	13.8	14.8	10.7
Fourth Quintile	25,876	16.9	82,850	17,711	65,139	21.4	20.0	20.4	18.9
Top Quintile	22,637	14.8	257,308	69,831	187,476	27.1	54.4	51.3	65.3
All	153,472	100.0	69,715	15,778	53,936	22.6	100.0	100.0	100.0
Addendum									
80-90	11,487	7.5	132,754	32,025	100,729	24.1	14.3	14.0	15.2
90-95	5,443	3.6	188,238	48,697	139,542	25.9	9.6	9.2	11.0
95-99	4,545	3.0	321,162	86,552	234,611	27.0	13.6	12.9	16.2
Top 1 Percent	1,163	0.8	1,560,914	476,719	1,084,195	30.5	17.0	15.2	22.9
Top 0.1 Percent	117	0.1	7,239,490	2,390,087	4,849,404	33.0	7.9	6.8	11.5

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

Number of AMT Taxpayers (millions). Baseline: 15.9 Proposal: 4.4

(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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. 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% \$17,801, 40% \$34,756, 60% \$63,413, 80% \$104,227, 90% \$166,424, 95% \$209,111, 99% \$532,462, 99.9% \$2,207,184.

(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 T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	17.2	0.0	1.0	0.9	-93	-71.5	-0.1	0.1	-1.0	0.4
Second Quintile	69.5	0.0	2.8	6.1	-601	-25.4	-0.4	2.7	-2.6	7.5
Middle Quintile	86.8	0.0	2.8	9.5	-974	-13.8	-0.1	8.8	-2.3	14.4
Fourth Quintile	98.0	0.0	3.0	15.9	-1,711	-11.6	0.3	18.1	-2.4	18.1
Top Quintile	98.9	0.0	4.6	67.6	-7,367	-12.6	0.4	70.2	-3.4	23.6
All	72.4	0.0	3.8	100.0	-2,049	-13.0	0.0	100.0	-2.9	19.7
Addendum										
80-90	98.7	0.0	3.5	13.7	-2,963	-11.0	0.4	16.6	-2.7	21.5
90-95	99.0	0.0	3.9	10.6	-4,651	-11.4	0.2	12.4	-2.9	22.5
95-99	99.1	0.0	4.1	15.2	-8,283	-11.2	0.4	18.0	-3.0	23.8
Top 1 Percent	99.0	0.0	6.7	28.1	-62,627	-15.2	-0.6	23.4	-4.6	25.8
Top 0.1 Percent	98.9	0.0	8.0	14.9	-337,841	-16.2	-0.5	11.5	-5.4	27.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	30,566	19.9	9,795	130	9,665	1.3	2.8	3.6	0.2
Second Quintile	31,898	20.8	23,503	2,363	21,139	10.1	7.0	8.2	3.1
Middle Quintile	30,561	19.9	42,386	7,059	35,327	16.7	12.1	13.0	8.9
Fourth Quintile	29,161	19.0	72,129	14,783	57,346	20.5	19.7	20.2	17.8
Top Quintile	28,841	18.8	217,694	58,682	159,012	27.0	58.7	55.4	69.9
All	153,472	100.0	69,715	15,778	53,936	22.6	100.0	100.0	100.0
Addendum									
80-90	14,484	9.4	111,861	27,057	84,805	24.2	15.1	14.8	16.2
90-95	7,180	4.7	161,152	40,879	120,273	25.4	10.8	10.4	12.1
95-99	5,765	3.8	276,060	73,880	202,180	26.8	14.9	14.1	17.6
Top 1 Percent	1,411	0.9	1,353,035	411,722	941,312	30.4	17.9	16.1	24.0
Top 0.1 Percent	139	0.1	6,315,898	2,079,690	4,236,208	32.9	8.2	7.1	11.9

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

Number of AMT Taxpayers (millions). Baseline: 15.9 Proposal: 4.4

(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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. 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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	10.0	0.0	0.2	0.4	-15	-2.8	0.2	1.6	-0.2	6.8
Second Quintile	58.6	0.0	1.4	4.9	-219	-10.7	0.1	5.5	-1.2	10.2
Middle Quintile	86.4	0.0	1.8	9.4	-473	-8.5	0.5	13.6	-1.5	16.3
Fourth Quintile	97.5	0.0	1.9	12.0	-773	-7.1	1.1	21.1	-1.5	19.9
Top Quintile	98.1	0.0	5.4	73.1	-5,469	-14.4	-1.8	58.1	-3.9	23.4
All	62.8	0.0	3.3	100.0	-1,029	-11.8	0.0	100.0	-2.6	19.4
Addendum										
80-90	98.1	0.0	2.7	11.9	-1,578	-8.0	0.8	18.4	-2.0	22.9
90-95	97.9	0.0	3.7	8.6	-3,075	-10.9	0.1	9.5	-2.8	22.7
95-99	98.2	0.0	5.2	17.8	-7,257	-14.4	-0.4	14.2	-3.8	22.7
Top 1 Percent	99.4	0.0	10.7	34.8	-63,704	-22.4	-2.2	16.1	-7.2	25.1
Top 0.1 Percent	99.1	0.0	13.0	16.8	-341,987	-23.5	-1.1	7.3	-8.4	27.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	16,343	24.4	7,573	529	7,044	7.0	4.7	5.6	1.5
Second Quintile	15,522	23.1	17,976	2,043	15,933	11.4	10.5	11.9	5.4
Middle Quintile	13,718	20.5	31,318	5,581	25,737	17.8	16.2	17.1	13.1
Fourth Quintile	10,722	16.0	51,127	10,926	40,200	21.4	20.6	20.8	20.0
Top Quintile	9,238	13.8	139,017	37,958	101,059	27.3	48.4	45.1	59.9
All	67,097	100.0	39,588	8,726	30,862	22.0	100.0	100.0	100.0
Addendum									
80-90	5,229	7.8	79,308	19,749	59,559	24.9	15.6	15.0	17.6
90-95	1,939	2.9	111,081	28,264	82,817	25.4	8.1	7.8	9.4
95-99	1,694	2.5	190,375	50,444	139,931	26.5	12.1	11.4	14.6
Top 1 Percent	377	0.6	880,096	284,268	595,828	32.3	12.5	10.9	18.3
Top 0.1 Percent	34	0.1	4,088,122	1,453,399	2,634,723	35.6	5.2	4.3	8.4

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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. 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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	26.9	0.0	2.0	0.7	-253	-97.5	-0.1	0.0	-2.0	0.1
Second Quintile	71.3	0.0	3.7	4.0	-1,000	-32.6	-0.4	1.2	-3.3	6.9
Middle Quintile	82.9	0.0	3.2	7.7	-1,481	-17.4	-0.3	5.5	-2.7	12.9
Fourth Quintile	98.3	0.0	3.4	16.8	-2,401	-13.8	-0.1	15.9	-2.7	17.2
Top Quintile	99.3	0.0	4.5	70.8	-8,516	-12.2	0.9	77.2	-3.3	23.6
All	83.3	0.0	4.1	100.0	-3,610	-13.1	0.0	100.0	-3.1	20.6
Addendum										
80-90	99.2	0.0	3.9	15.1	-3,958	-12.3	0.2	16.2	-3.0	21.0
90-95	99.5	0.0	4.0	12.2	-5,357	-11.6	0.2	14.0	-3.0	22.4
95-99	99.5	0.0	3.9	15.8	-8,918	-10.5	0.6	20.3	-2.8	24.1
Top 1 Percent	98.9	0.0	5.8	27.7	-61,606	-13.6	-0.2	26.6	-4.1	25.9
Top 0.1 Percent	98.9	0.0	7.1	14.9	-333,961	-14.8	-0.3	12.9	-4.8	27.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	6,298	10.5	12,904	260	12,644	2.0	1.2	1.5	0.1
Second Quintile	8,603	14.3	30,028	3,066	26,962	10.2	3.7	4.4	1.6
Middle Quintile	11,285	18.8	54,754	8,530	46,225	15.6	8.9	9.8	5.8
Fourth Quintile	15,152	25.2	87,591	17,452	70,139	19.9	19.1	20.0	16.0
Top Quintile	18,029	30.0	260,413	69,984	190,429	26.9	67.4	64.6	76.4
All	60,097	100.0	115,873	27,495	88,378	23.7	100.0	100.0	100.0
Addendum									
80-90	8,271	13.8	134,243	32,137	102,106	23.9	15.9	15.9	16.1
90-95	4,951	8.2	181,773	46,055	135,718	25.3	12.9	12.7	13.8
95-99	3,831	6.4	316,063	85,126	230,937	26.9	17.4	16.7	19.7
Top 1 Percent	976	1.6	1,510,550	452,807	1,057,743	30.0	21.2	19.4	26.7
Top 0.1 Percent	97	0.2	6,947,932	2,253,697	4,694,234	32.4	9.7	8.6	13.2

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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. Both baseline and proposal exclude the Obama administration's 2009 stimulus package.

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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 T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	4.4	-129	15.1	-1.9	-6.7	-1.1	-8.2
Second Quintile	88.7	0.0	3.7	30.4	-934	-43.9	-3.8	7.8	-3.4	4.3
Middle Quintile	95.7	0.0	3.2	26.2	-1,209	-15.6	0.4	28.3	-2.7	14.3
Fourth Quintile	99.2	0.0	2.9	19.1	-1,629	-10.5	2.2	32.5	-2.3	19.2
Top Quintile	98.5	0.0	3.2	19.9	-4,107	-9.4	3.0	38.1	-2.4	23.1
All	70.6	0.0	3.0	100.0	-951	-16.7	0.0	100.0	-2.5	12.6
Addendum										
80-90	97.8	0.0	2.5	5.9	-1,945	-7.9	1.3	13.7	-1.9	21.8
90-95	99.7	0.0	2.7	3.0	-3,059	-7.9	0.7	7.1	-2.0	23.8
95-99	99.6	0.0	2.7	3.6	-5,376	-8.4	0.7	7.7	-2.0	22.0
Top 1 Percent	99.7	0.0	5.8	7.4	-49,759	-13.4	0.4	9.5	-4.0	26.1
Top 0.1 Percent	99.6	0.0	7.3	4.0	-289,557	-15.2	0.1	4.4	-5.0	27.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	7,663	32.2	12,034	-859	12,893	-7.1	10.3	13.0	-4.9
Second Quintile	7,353	30.9	27,649	2,129	25,520	7.7	22.7	24.7	11.5
Middle Quintile	4,898	20.6	45,701	7,739	37,962	16.9	25.0	24.5	27.9
Fourth Quintile	2,645	11.1	72,314	15,504	56,810	21.4	21.4	19.8	30.2
Top Quintile	1,095	4.6	170,177	43,484	126,694	25.6	20.8	18.3	35.1
All	23,770	100.0	37,673	5,708	31,965	15.2	100.0	100.0	100.0
Addendum									
80-90	687	2.9	103,894	24,561	79,332	23.6	8.0	7.2	12.4
90-95	224	0.9	151,119	38,958	112,161	25.8	3.8	3.3	6.4
95-99	150	0.6	265,318	63,695	201,623	24.0	4.4	4.0	7.0
Top 1 Percent	34	0.1	1,230,691	371,217	859,474	30.2	4.6	3.8	9.2
Top 0.1 Percent	3	0.0	5,852,872	1,910,597	3,942,275	32.6	2.0	1.6	4.4

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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. 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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	32.4	0.0	1.8	1.8	-255	24.0	-0.5	-1.6	-2.0	-10.1
Second Quintile	94.1	0.0	4.8	9.7	-1,380	-51.3	-1.2	1.6	-4.4	4.2
Middle Quintile	98.0	0.0	4.0	13.1	-1,884	-18.3	-0.5	9.9	-3.3	14.7
Fourth Quintile	99.5	0.0	4.2	21.1	-3,122	-15.0	-0.1	20.4	-3.3	18.7
Top Quintile	99.8	0.0	4.6	54.2	-9,296	-11.7	2.2	69.6	-3.3	24.9
All	83.8	0.0	4.3	100.0	-2,958	-14.5	0.0	100.0	-3.3	19.7
Addendum										
80-90	99.9	0.0	4.1	14.5	-4,788	-12.0	0.5	18.0	-3.1	22.5
90-95	99.9	0.0	4.0	9.1	-6,085	-11.4	0.4	12.0	-3.0	23.3
95-99	99.7	0.0	3.6	10.5	-9,968	-9.2	1.0	17.6	-2.6	25.7
Top 1 Percent	99.3	0.0	6.3	20.1	-76,744	-13.5	0.3	22.0	-4.3	27.6
Top 0.1 Percent	99.6	0.0	7.2	10.4	-398,862	-14.3	0.0	10.6	-4.8	28.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	9,976	20.6	13,091	-1,064	14,155	-8.1	3.0	4.3	-1.1
Second Quintile	10,127	20.9	31,283	2,691	28,592	8.6	7.4	8.8	2.8
Middle Quintile	10,010	20.6	57,142	10,270	46,872	18.0	13.3	14.2	10.4
Fourth Quintile	9,708	20.0	94,671	20,845	73,826	22.0	21.4	21.7	20.5
Top Quintile	8,363	17.2	282,936	79,675	203,260	28.2	55.1	51.4	67.4
All	48,527	100.0	88,512	20,384	68,128	23.0	100.0	100.0	100.0
Addendum									
80-90	4,339	8.9	155,933	39,863	116,070	25.6	15.8	15.2	17.5
90-95	2,136	4.4	204,142	53,630	150,511	26.3	10.2	9.7	11.6
95-99	1,512	3.1	384,102	108,629	275,473	28.3	13.5	12.6	16.6
Top 1 Percent	377	0.8	1,786,692	569,772	1,216,921	31.9	15.7	13.9	21.7
Top 0.1 Percent	37	0.1	8,353,518	2,797,592	5,555,926	33.5	7.3	6.3	10.6

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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. 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% \$12,047, 40% \$22,949, 60% \$39,314, 80% \$65,826, 90% \$95,193, 95% \$132,881, 99% \$336,285, 99.9% \$1,353,961.

(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 T10-0232
Current Law
Baseline: Pre-EGTRRA Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010¹
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	2.9	0.0	0.2	0.1	-20	-9.1	0.0	0.3	-0.2	2.1
Second Quintile	27.1	0.0	0.6	1.3	-120	-15.7	0.1	1.7	-0.6	3.2
Middle Quintile	52.2	0.0	1.3	3.9	-465	-21.0	-0.1	3.4	-1.2	4.6
Fourth Quintile	94.4	0.0	2.3	10.4	-1,362	-17.4	0.2	11.6	-2.1	9.8
Top Quintile	97.4	0.0	6.3	84.2	-10,957	-19.3	-0.2	82.9	-4.8	19.8
All	53.6	0.0	4.3	100.0	-2,417	-19.1	0.0	100.0	-3.5	14.8
Addendum										
80-90	96.5	0.0	3.6	9.5	-2,951	-17.2	0.3	10.8	-3.0	14.4
90-95	98.0	0.0	4.4	10.3	-5,225	-17.2	0.3	11.7	-3.5	17.0
95-99	98.3	0.0	5.7	21.0	-10,766	-18.1	0.3	22.5	-4.3	19.7
Top 1 Percent	98.1	0.0	9.1	43.5	-77,403	-21.3	-1.0	38.0	-6.4	23.6
Top 0.1 Percent	99.3	0.0	10.8	22.4	-398,100	-21.9	-0.7	18.8	-7.3	25.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2010¹

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	4,539	15.6	9,713	222	9,491	2.3	2.2	2.6	0.3
Second Quintile	7,785	26.7	20,134	761	19,374	3.8	7.8	9.1	1.6
Middle Quintile	5,833	20.0	37,705	2,214	35,490	5.9	10.9	12.5	3.5
Fourth Quintile	5,369	18.4	66,000	7,825	58,175	11.9	17.5	18.9	11.4
Top Quintile	5,417	18.6	230,749	56,643	174,107	24.6	61.8	57.0	83.2
All	29,160	100.0	69,393	12,652	56,741	18.2	100.0	100.0	100.0
Addendum									
80-90	2,256	7.7	98,991	17,171	81,820	17.4	11.0	11.2	10.5
90-95	1,390	4.8	148,120	30,391	117,729	20.5	10.2	9.9	11.5
95-99	1,375	4.7	247,873	59,530	188,342	24.0	16.8	15.7	22.2
Top 1 Percent	396	1.4	1,212,770	363,884	848,887	30.0	23.7	20.3	39.0
Top 0.1 Percent	40	0.1	5,487,716	1,814,506	3,673,211	33.1	10.8	8.8	19.5

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 plus an AMT patch in 2010 at 2009 levels, indexed for inflation. 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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(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.