

Table T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile, 2011¹
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	66.9	0.8	3.2	5.1	-306	-3.0	1.0
Second Quintile	75.0	4.9	2.2	7.8	-516	-2.0	7.2
Middle Quintile	82.1	5.9	2.0	10.7	-789	-1.7	13.7
Fourth Quintile	89.7	3.0	2.6	20.0	-1,753	-2.1	17.5
Top Quintile	95.5	0.4	2.9	56.2	-5,638	-2.1	23.7
All	79.7	3.1	2.6	100.0	-1,485	-2.1	19.1
Addendum							
80-90	94.1	0.6	3.8	19.9	-3,946	-2.9	19.8
90-95	97.3	0.1	4.3	14.9	-6,142	-3.2	21.8
95-99	97.3	0.1	3.3	16.1	-8,059	-2.4	23.7
Top 1 Percent	94.4	0.5	0.9	5.3	-10,483	-0.6	28.0
Top 0.1 Percent	94.2	0.7	0.7	1.8	-34,411	-0.5	30.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Number of AMT Taxpayers (millions). Baseline: 31.0

Proposal: 4.3

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 17873, 40% 34896, 60% 63871, 80% 104551, 90% 168883, 95% 212885, 99% 564422, 99.9% 2378619.

(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 T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile, 2011 ¹
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	66.9	0.8	3.2	5.1	-306	-75.0	-0.5	0.2	-3.0	1.0
Second Quintile	75.0	4.9	2.2	7.8	-516	-21.6	-0.5	3.1	-2.0	7.2
Middle Quintile	82.1	5.9	2.0	10.7	-789	-10.8	-0.1	9.7	-1.7	13.7
Fourth Quintile	89.7	3.0	2.6	20.0	-1,753	-10.7	-0.2	18.1	-2.1	17.5
Top Quintile	95.5	0.4	2.9	56.2	-5,638	-8.2	1.2	68.8	-2.1	23.7
All	79.7	3.1	2.6	100.0	-1,485	-9.8	0.0	100.0	-2.1	19.1
Addendum										
80-90	94.1	0.6	3.8	19.9	-3,946	-12.8	-0.5	14.7	-2.9	19.8
90-95	97.3	0.1	4.3	14.9	-6,142	-12.8	-0.4	11.1	-3.2	21.8
95-99	97.3	0.1	3.3	16.1	-8,059	-9.2	0.1	17.3	-2.4	23.7
Top 1 Percent	94.4	0.5	0.9	5.3	-10,483	-2.2	2.0	25.7	-0.6	28.0
Top 0.1 Percent	94.2	0.7	0.7	1.8	-34,411	-1.4	1.1	13.2	-0.5	30.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2011 ¹

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	38,677	24.9	10,093	408	9,686	4.0	3.5	4.3	0.7
Second Quintile	34,811	22.4	26,035	2,384	23,651	9.2	8.2	9.4	3.5
Middle Quintile	31,429	20.2	47,793	7,317	40,476	15.3	13.6	14.6	9.8
Fourth Quintile	26,265	16.9	83,396	16,320	67,076	19.6	19.8	20.2	18.3
Top Quintile	23,007	14.8	266,691	68,951	197,740	25.9	55.3	52.1	67.6
All	155,368	100.0	71,362	15,110	56,252	21.2	100.0	100.0	100.0
Addendum									
80-90	11,618	7.5	135,361	30,798	104,563	22.8	14.2	13.9	15.2
90-95	5,605	3.6	191,219	47,873	143,346	25.0	9.7	9.2	11.4
95-99	4,610	3.0	335,497	87,520	247,977	26.1	14.0	13.1	17.2
Top 1 Percent	1,173	0.8	1,657,313	474,475	1,182,838	28.6	17.5	15.9	23.7
Top 0.1 Percent	118	0.1	7,646,017	2,390,902	5,255,115	31.3	8.2	7.1	12.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Number of AMT Taxpayers (millions). Baseline: 31.0

Proposal: 4.3

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 17873, 40% 34896, 60% 63871, 80% 104551, 90% 168883, 95% 212885, 99% 564422, 99.9% 2378619.

(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 T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	71.9	0.1	4.4	5.8	-419	-3,596.2	-0.6	-0.6	-4.4	-4.3
Second Quintile	71.5	3.4	2.2	6.7	-476	-27.6	-0.5	1.9	-2.0	5.3
Middle Quintile	79.8	5.5	2.0	10.0	-739	-12.0	-0.2	7.9	-1.7	12.7
Fourth Quintile	86.2	5.3	2.8	21.1	-1,644	-12.0	-0.4	16.9	-2.3	16.6
Top Quintile	92.2	1.2	2.7	56.3	-4,465	-7.7	1.7	73.7	-2.0	23.7
All	79.7	3.1	2.6	100.0	-1,485	-9.8	0.0	100.0	-2.1	19.1
Addendum										
80-90	91.1	1.7	3.6	20.0	-3,160	-12.0	-0.4	16.0	-2.8	20.3
90-95	92.6	1.0	3.6	14.2	-4,548	-11.3	-0.2	12.2	-2.7	21.6
95-99	94.1	0.2	3.0	16.0	-6,335	-8.6	0.3	18.7	-2.2	23.6
Top 1 Percent	92.7	0.6	1.0	6.1	-9,796	-2.4	2.0	26.9	-0.7	27.8
Top 0.1 Percent	92.3	1.1	0.7	2.0	-32,506	-1.6	1.2	13.7	-0.5	30.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	32,083	20.7	9,434	12	9,423	0.1	2.7	3.5	0.0
Second Quintile	32,342	20.8	23,612	1,727	21,885	7.3	6.9	8.1	2.4
Middle Quintile	31,090	20.0	42,531	6,147	36,384	14.5	11.9	12.9	8.1
Fourth Quintile	29,591	19.1	72,702	13,738	58,963	18.9	19.4	20.0	17.3
Top Quintile	29,084	18.7	226,416	58,103	168,313	25.7	59.4	56.0	72.0
All	155,368	100.0	71,362	15,110	56,252	21.2	100.0	100.0	100.0
Addendum									
80-90	14,619	9.4	113,942	26,283	87,659	23.1	15.0	14.7	16.4
90-95	7,214	4.6	166,326	40,402	125,924	24.3	10.8	10.4	12.4
95-99	5,825	3.8	287,803	74,099	213,704	25.8	15.1	14.2	18.4
Top 1 Percent	1,427	0.9	1,432,105	408,352	1,023,753	28.5	18.4	16.7	24.8
Top 0.1 Percent	142	0.1	6,661,121	2,076,128	4,584,992	31.2	8.5	7.4	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Number of AMT Taxpayers (millions). Baseline: 31.0 Proposal: 4.3

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 12027, 40% 23056, 60% 39655, 80% 67041, 90% 97712, 95% 137568, 99% 353148, 99.9% 1429554.

(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 T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011 ¹
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	66.2	0.2	2.8	7.7	-186	-38.3	-0.5	1.0	-2.6	4.2
Second Quintile	59.7	3.7	1.5	9.0	-240	-13.4	-0.3	4.7	-1.3	8.6
Middle Quintile	74.8	7.5	1.7	15.3	-457	-9.0	-0.2	12.6	-1.5	14.7
Fourth Quintile	79.7	7.1	1.8	19.4	-746	-7.3	0.1	20.1	-1.4	18.4
Top Quintile	81.1	3.1	2.1	48.4	-2,223	-6.0	1.0	61.4	-1.5	24.1
All	70.4	4.0	1.9	100.0	-619	-7.5	0.0	100.0	-1.5	19.0
Addendum										
80-90	81.4	4.0	2.0	15.5	-1,226	-6.5	0.2	18.2	-1.5	21.9
90-95	76.3	3.9	1.8	6.5	-1,603	-6.0	0.1	8.2	-1.4	22.1
95-99	83.6	0.5	2.1	12.8	-3,068	-6.4	0.2	15.1	-1.6	22.8
Top 1 Percent	86.1	0.0	2.3	13.6	-14,969	-5.3	0.5	19.9	-1.6	29.2
Top 0.1 Percent	86.2	0.0	2.3	5.3	-66,476	-4.3	0.3	9.6	-1.5	33.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

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	17,340	25.5	7,204	485	6,719	6.7	4.6	5.4	1.5
Second Quintile	15,760	23.2	18,081	1,798	16,283	10.0	10.4	11.8	5.1
Middle Quintile	14,098	20.8	31,593	5,088	26,505	16.1	16.3	17.2	12.8
Fourth Quintile	10,924	16.1	51,705	10,275	41,430	19.9	20.7	20.9	20.0
Top Quintile	9,157	13.5	144,300	36,995	107,305	25.6	48.4	45.3	60.4
All	67,885	100.0	40,203	8,256	31,947	20.5	100.0	100.0	100.0
Addendum									
80-90	5,319	7.8	80,931	18,916	62,015	23.4	15.8	15.2	18.0
90-95	1,696	2.5	113,971	26,786	87,184	23.5	7.1	6.8	8.1
95-99	1,760	2.6	195,495	47,659	147,836	24.4	12.6	12.0	15.0
Top 1 Percent	382	0.6	926,155	285,137	641,018	30.8	13.0	11.3	19.4
Top 0.1 Percent	33	0.1	4,471,146	1,551,472	2,919,675	34.7	5.5	4.5	9.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 12027, 40% 23056, 60% 39655, 80% 67041, 90% 97712, 95% 137568, 99% 353148, 99.9% 1429554.

(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 T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011 ¹
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	66.7	0.0	4.3	2.2	-525	32,248.7	-0.2	-0.2	-4.3	-4.3
Second Quintile	73.0	4.8	2.4	3.7	-671	-32.8	-0.3	0.8	-2.2	4.6
Middle Quintile	79.5	4.9	2.0	6.9	-964	-13.5	-0.2	4.8	-1.8	11.3
Fourth Quintile	88.8	5.0	3.1	21.3	-2,207	-13.7	-0.7	14.6	-2.5	15.7
Top Quintile	97.3	0.2	2.8	65.7	-5,680	-8.2	1.4	79.9	-2.1	23.6
All	84.7	2.9	2.8	100.0	-2,607	-9.8	0.0	100.0	-2.2	20.1
Addendum										
80-90	96.6	0.4	4.2	23.4	-4,450	-14.2	-0.8	15.3	-3.3	19.6
90-95	97.8	0.2	4.0	18.3	-5,552	-12.3	-0.4	14.1	-3.0	21.4
95-99	98.7	0.1	3.2	19.2	-7,935	-9.1	0.2	20.7	-2.4	23.8
Top 1 Percent	95.9	0.0	0.7	5.0	-7,998	-1.8	2.4	29.7	-0.5	27.5
Top 0.1 Percent	95.5	0.0	0.4	1.4	-21,935	-1.0	1.3	15.0	-0.3	30.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

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	6,593	10.8	12,215	-2	12,217	0.0	1.1	1.4	0.0
Second Quintile	8,725	14.4	30,203	2,044	28,159	6.8	3.6	4.4	1.1
Middle Quintile	11,382	18.7	54,932	7,165	47,767	13.0	8.6	9.7	5.0
Fourth Quintile	15,307	25.2	88,212	16,085	72,127	18.2	18.6	19.6	15.2
Top Quintile	18,340	30.2	270,045	69,277	200,768	25.7	68.3	65.4	78.5
All	60,792	100.0	119,264	26,628	92,636	22.3	100.0	100.0	100.0
Addendum									
80-90	8,320	13.7	136,955	31,348	105,607	22.9	15.7	15.6	16.1
90-95	5,211	8.6	184,374	45,088	139,285	24.5	13.3	12.9	14.5
95-99	3,824	6.3	332,662	87,097	245,565	26.2	17.6	16.7	20.6
Top 1 Percent	985	1.6	1,604,165	448,390	1,155,775	28.0	21.8	20.2	27.3
Top 0.1 Percent	100	0.2	7,259,853	2,211,416	5,048,437	30.5	10.0	8.9	13.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 12027, 40% 23056, 60% 39655, 80% 67041, 90% 97712, 95% 137568, 99% 353148, 99.9% 1429554.

(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 T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011 ¹
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	88.9	0.0	6.5	25.1	-850	81.2	-9.0	-15.8	-7.1	-15.7
Second Quintile	93.3	1.2	2.8	20.9	-752	-67.3	-4.0	2.9	-2.7	1.3
Middle Quintile	93.1	2.0	2.6	18.6	-1,004	-15.0	2.5	29.8	-2.2	12.4
Fourth Quintile	95.0	0.8	3.5	21.0	-2,066	-14.1	3.3	36.1	-2.8	17.2
Top Quintile	97.0	0.1	2.6	14.2	-3,425	-7.9	7.2	46.9	-2.0	23.0
All	92.0	0.9	3.4	100.0	-1,105	-22.0	0.0	100.0	-2.9	10.3
Addendum										
80-90	96.5	0.1	3.6	7.2	-2,828	-11.4	1.9	15.8	-2.7	21.0
90-95	98.2	0.0	3.3	3.5	-3,927	-10.4	1.1	8.6	-2.5	21.8
95-99	97.9	0.0	2.2	2.7	-4,533	-7.1	1.6	9.8	-1.7	22.0
Top 1 Percent	93.9	0.0	0.7	0.8	-6,857	-1.8	2.6	12.7	-0.5	28.2
Top 0.1 Percent	92.0	0.0	0.6	0.3	-26,647	-1.4	1.3	6.3	-0.4	30.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011 ¹

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	7,886	32.6	12,067	-1,048	13,114	-8.7	10.3	13.0	-6.8	
Second Quintile	7,424	30.7	27,745	1,117	26,628	4.0	22.4	24.8	6.8	
Middle Quintile	4,956	20.5	45,962	6,718	39,244	14.6	24.8	24.4	27.4	
Fourth Quintile	2,718	11.2	73,390	14,682	58,708	20.0	21.7	20.0	32.8	
Top Quintile	1,112	4.6	174,340	43,446	130,894	24.9	21.1	18.2	39.7	
All	24,178	100.0	38,064	5,031	33,033	13.2	100.0	100.0	100.0	
Addendum										
80-90	682	2.8	104,552	24,791	79,761	23.7	7.7	6.8	13.9	
90-95	240	1.0	155,950	37,876	118,074	24.3	4.1	3.6	7.5	
95-99	157	0.7	269,020	63,781	205,240	23.7	4.6	4.0	8.3	
Top 1 Percent	33	0.1	1,306,109	374,642	931,467	28.7	4.7	3.8	10.1	
Top 0.1 Percent	3	0.0	6,172,341	1,923,408	4,248,933	31.2	2.1	1.7	5.0	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 12027, 40% 23056, 60% 39655, 80% 67041, 90% 97712, 95% 137568, 99% 353148, 99.9% 1429554.

(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 T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	92.9	0.0	6.8	7.9	-970	71.0	-1.5	-3.0	-7.5	-18.1
Second Quintile	97.6	0.6	3.3	7.9	-983	-78.6	-1.0	0.3	-3.1	0.9
Middle Quintile	97.4	0.7	2.8	10.6	-1,351	-15.7	-0.2	9.0	-2.4	12.6
Fourth Quintile	98.8	0.1	4.3	24.7	-3,237	-16.8	-0.8	19.2	-3.4	16.9
Top Quintile	99.5	0.1	3.5	48.7	-7,417	-9.3	3.5	74.3	-2.5	24.5
All	97.0	0.3	3.7	100.0	-2,604	-13.6	0.0	100.0	-2.9	18.4
Addendum										
80-90	99.5	0.1	5.4	22.4	-6,498	-16.3	-0.6	18.0	-4.1	20.9
90-95	99.8	0.0	5.1	12.8	-7,891	-14.7	-0.2	11.7	-3.8	22.0
95-99	99.5	0.1	3.1	10.9	-9,001	-8.3	1.1	19.1	-2.3	25.1
Top 1 Percent	98.2	0.4	0.7	2.7	-9,001	-1.6	3.1	25.5	-0.5	29.2
Top 0.1 Percent	96.7	0.6	0.4	0.7	-24,406	-0.9	1.6	12.5	-0.3	31.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	10,306	21.1	12,912	-1,365	14,277	-10.6	3.0	4.3	-1.5
Second Quintile	10,267	21.0	31,428	1,250	30,178	4.0	7.3	9.0	1.4
Middle Quintile	9,991	20.4	57,612	8,629	48,983	15.0	13.1	14.1	9.2
Fourth Quintile	9,734	19.9	95,095	19,268	75,827	20.3	21.0	21.3	20.0
Top Quintile	8,367	17.1	293,544	79,414	214,130	27.1	55.8	51.8	70.8
All	48,902	100.0	89,975	19,187	70,788	21.3	100.0	100.0	100.0
Addendum									
80-90	4,381	9.0	159,754	39,845	119,909	24.9	15.9	15.2	18.6
90-95	2,062	4.2	208,714	53,834	154,880	25.8	9.8	9.2	11.8
95-99	1,547	3.2	398,499	109,075	289,423	27.4	14.0	12.9	18.0
Top 1 Percent	377	0.8	1,882,020	557,563	1,324,457	29.6	16.1	14.4	22.4
Top 0.1 Percent	36	0.1	8,973,155	2,830,837	6,142,318	31.6	7.4	6.4	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Note: Tax units with children are those claiming an exemption for children at home or away from home

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 12027, 40% 23056, 60% 39655, 80% 67041, 90% 97712, 95% 137568, 99% 353148, 99.9% 1429554.

(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 T11-0003
Current Law
Baseline: Pre-2009-Stimulus Law, Evaluated in 2011
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	16.4	0.3	0.5	0.9	-41	-20.5	0.0	0.2	-0.4	1.7
Second Quintile	17.5	10.6	0.2	1.6	-43	-6.7	0.0	1.4	-0.2	3.0
Middle Quintile	27.3	22.4	0.3	2.6	-88	-4.6	0.0	3.2	-0.2	4.8
Fourth Quintile	44.9	24.0	0.5	8.4	-312	-4.6	0.1	10.3	-0.5	9.7
Top Quintile	70.5	4.8	1.7	86.4	-3,137	-5.7	-0.1	84.8	-1.3	21.7
All	34.6	12.8	1.2	100.0	-691	-5.6	0.0	100.0	-1.0	16.1
Addendum										
80-90	61.2	8.5	1.2	11.7	-1,014	-6.5	-0.1	10.1	-1.0	14.6
90-95	71.8	4.0	1.7	15.2	-2,129	-7.3	-0.2	11.6	-1.4	17.6
95-99	81.4	0.8	2.2	29.6	-4,332	-7.4	-0.4	21.9	-1.7	20.9
Top 1 Percent	82.8	0.5	1.7	29.9	-14,832	-4.1	0.6	41.3	-1.2	27.5
Top 0.1 Percent	83.8	1.6	1.5	11.7	-58,628	-3.2	0.5	21.3	-1.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	4,506	15.2	9,355	199	9,157	2.1	2.0	2.3	0.3
Second Quintile	7,861	26.5	20,255	641	19,614	3.2	7.4	8.7	1.4
Middle Quintile	6,119	20.6	37,501	1,898	35,603	5.1	10.7	12.3	3.2
Fourth Quintile	5,507	18.6	66,806	6,758	60,048	10.1	17.2	18.6	10.2
Top Quintile	5,645	19.0	238,417	54,934	183,483	23.0	62.8	58.3	84.9
All	29,671	100.0	72,215	12,305	59,910	17.0	100.0	100.0	100.0
Addendum									
80-90	2,371	8.0	101,072	15,718	85,355	15.6	11.2	11.4	10.2
90-95	1,461	4.9	154,874	29,362	125,512	19.0	10.6	10.3	11.8
95-99	1,399	4.7	258,236	58,226	200,009	22.6	16.9	15.8	22.3
Top 1 Percent	413	1.4	1,255,047	359,305	895,742	28.6	24.2	20.8	40.7
Top 0.1 Percent	41	0.1	5,790,160	1,848,268	3,941,892	31.9	11.1	9.1	20.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-7).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older

(1) Calendar year. Baseline is 2009 pre-stimulus law; proposal is current law. Provisions present only in current law include the American Opportunity Tax Credit (replaces the Hope Credit); expanded EITC and Child Credit provisions continued from the 2009 stimulus; a 2 percentage point cut in OASDI tax rate for employees; and an AMT patch. Provisions present only in pre-stimulus law include the standard deduction add-on for property taxes paid; 33 percent of Pease and PEP (vs. full phaseout of Pease and PEP under current law); and an AGI limit for converting to Roth IRAs. Additionally, current law replaces 2009 estate law with a 35 percent rate and \$5,000,000 exemption.

(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% 12027, 40% 23056, 60% 39655, 80% 67041, 90% 97712, 95% 137568, 99% 353148, 99.9% 1429554.

(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.