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**Table T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2010<sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut <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>	
	Pct of Tax Units	Avg Tax Cut				Change (%)	Under the Proposal
<b>Lowest Quintile</b>	57.6	-635	4.2	4.1	-365	-4.0	-0.5
<b>Second Quintile</b>	81.9	-1,271	4.7	10.0	-1,037	-4.2	5.7
<b>Middle Quintile</b>	95.3	-1,559	4.0	12.3	-1,466	-3.3	12.8
<b>Fourth Quintile</b>	99.0	-2,533	4.0	17.1	-2,483	-3.2	16.9
<b>Top Quintile</b>	99.6	-9,683	5.4	56.3	-9,324	-3.9	23.3
<b>All</b>	83.1	-2,894	4.8	100.0	-2,350	-3.7	18.1
<b>Addendum</b>							
<b>80-90</b>	99.6	-4,862	4.9	14.4	-4,725	-3.8	19.6
<b>90-95</b>	100.0	-6,233	4.5	8.8	-5,978	-3.4	21.8
<b>95-99</b>	99.5	-11,093	4.7	12.5	-10,411	-3.4	23.4
<b>Top 1 Percent</b>	99.5	-69,379	7.3	20.5	-67,457	-4.9	27.4
<b>Top 0.1 Percent</b>	99.6	-344,527	9.4	10.9	-349,797	-5.9	30.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 15.6

Proposal: 4.1

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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 2011 dollars): 20% \$16,946; 40% \$33,841; 60% \$59,103; 80% \$103,339; 90% \$159,534; 95% \$207,231; 99% \$516,190; 99.9% \$2,003,101.

(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 T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2010<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	57.6	4.2	4.1	-365	-112.8	-0.7	-0.1	-4.0	-0.5
<b>Second Quintile</b>	81.9	4.7	10.0	-1,037	-42.5	-1.2	2.8	-4.2	5.7
<b>Middle Quintile</b>	95.3	4.0	12.3	-1,466	-20.6	-0.4	9.8	-3.3	12.8
<b>Fourth Quintile</b>	99.0	4.0	17.1	-2,483	-15.9	0.3	18.7	-3.2	16.9
<b>Top Quintile</b>	99.6	5.4	56.3	-9,324	-14.5	2.1	68.6	-3.9	23.3
<b>All</b>	83.1	4.8	100.0	-2,350	-17.1	0.0	100.0	-3.7	18.1
<b>Addendum</b>									
<b>80-90</b>	99.6	4.9	14.4	-4,725	-16.1	0.2	15.6	-3.8	19.6
<b>90-95</b>	100.0	4.5	8.8	-5,978	-13.4	0.5	11.8	-3.4	21.8
<b>95-99</b>	99.5	4.7	12.5	-10,411	-12.8	0.9	17.7	-3.4	23.4
<b>Top 1 Percent</b>	99.5	7.3	20.5	-67,457	-15.2	0.5	23.6	-4.9	27.4
<b>Top 0.1 Percent</b>	99.6	9.4	10.9	-349,797	-16.2	0.1	11.6	-5.9	30.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2010<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	42,963	26.6	9,110	3.9	324	0.6	8,786	4.8	3.6
<b>Second Quintile</b>	36,517	22.6	24,538	8.8	2,438	4.0	22,099	10.2	9.9
<b>Middle Quintile</b>	31,907	19.8	44,199	13.9	7,107	10.2	37,092	14.9	16.1
<b>Fourth Quintile</b>	26,143	16.2	78,203	20.2	15,658	18.5	62,545	20.6	20.0
<b>Top Quintile</b>	22,923	14.2	236,518	53.5	64,352	66.5	172,166	49.8	27.2
<b>All</b>	161,515	100.0	62,774	100.0	13,731	100.0	49,043	100.0	21.9
<b>Addendum</b>									
<b>80-90</b>	11,602	7.2	125,667	14.4	29,399	15.4	96,268	14.1	23.4
<b>90-95</b>	5,611	3.5	177,443	9.8	44,657	11.3	132,786	9.4	25.2
<b>95-99</b>	4,554	2.8	304,528	13.7	81,668	16.8	222,860	12.8	26.8
<b>Top 1 Percent</b>	1,156	0.7	1,368,078	15.6	442,587	23.1	925,490	13.5	32.4
<b>Top 0.1 Percent</b>	118	0.1	5,885,210	6.9	2,155,365	11.5	3,729,845	5.6	36.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 15.6

Proposal: 4.1

\* Less than 0.05

(1) Calendar year. Baseline is Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

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(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 T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	64.5	6.4	5.0	-536	-667.3	-1.0	-0.9	-6.3	-5.4
Second Quintile	70.4	5.3	9.3	-1,058	-58.2	-1.4	1.4	-4.8	3.5
Middle Quintile	89.5	4.0	11.3	-1,323	-22.9	-0.6	7.9	-3.4	11.4
Fourth Quintile	98.5	3.9	16.7	-2,126	-16.2	0.2	17.9	-3.2	16.4
Top Quintile	99.4	5.1	57.4	-7,538	-13.9	2.8	73.6	-3.7	23.2
All	83.1	4.8	100.0	-2,350	-17.1	0.0	100.0	-3.7	18.1
<b>Addendum</b>									
80-90	99.3	4.3	13.3	-3,489	-14.2	0.6	16.7	-3.3	19.8
90-95	99.4	4.2	9.3	-4,907	-12.9	0.6	13.0	-3.2	21.5
95-99	99.5	4.3	12.5	-8,188	-11.9	1.1	19.1	-3.1	23.2
Top 1 Percent	99.1	7.5	22.3	-59,395	-15.7	0.4	24.8	-5.1	27.2
Top 0.1 Percent	99.4	9.5	11.6	-308,494	-16.6	0.1	12.0	-6.0	30.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2010<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	35,731	22.1	8,452	3.0	80	0.1	8,372	3.8	1.0
Second Quintile	33,493	20.7	21,984	7.3	1,819	2.8	20,165	8.5	8.3
Middle Quintile	32,533	20.1	39,246	12.6	5,792	8.5	33,454	13.7	14.8
Fourth Quintile	29,771	18.4	67,465	19.8	13,168	17.7	54,297	20.4	19.5
Top Quintile	28,925	17.9	201,912	57.6	54,278	70.8	147,634	53.9	26.9
All	161,515	100.0	62,774	100.0	13,731	100.0	49,043	100.0	21.9
<b>Addendum</b>									
80-90	14,509	9.0	106,581	15.3	24,628	16.1	81,952	15.0	23.1
90-95	7,207	4.5	154,052	11.0	38,095	12.4	115,957	10.6	24.7
95-99	5,782	3.6	260,537	14.9	68,733	17.9	191,804	14.0	26.4
Top 1 Percent	1,426	0.9	1,176,136	16.5	379,149	24.4	796,987	14.4	32.2
Top 0.1 Percent	142	0.1	5,118,751	7.2	1,854,458	11.9	3,264,293	5.9	36.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 15.6 Proposal: 4.1

\* Less than 0.05

(1) Calendar year. Baseline is Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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 2011 dollars): 20% \$11,816; 40% \$22,534; 60% \$37,979; 80% \$63,835; 90% \$93,516; 95% \$130,057; 99% \$320,824; 99.9% \$1,233,356.

(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 T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	55.4	4.0	6.6	-256	-67.6	-1.0	0.7	-3.8	1.8
<b>Second Quintile</b>	53.3	2.6	8.2	-396	-27.3	-0.6	4.4	-2.3	6.2
<b>Middle Quintile</b>	86.0	2.8	12.5	-715	-16.1	0.1	13.3	-2.4	12.6
<b>Fourth Quintile</b>	97.6	2.8	13.3	-1,054	-11.0	1.5	22.0	-2.2	18.1
<b>Top Quintile</b>	98.8	6.5	59.3	-6,153	-16.9	0.1	59.5	-4.7	23.1
<b>All</b>	71.8	4.3	100.0	-1,151	-16.9	0.0	100.0	-3.5	16.9
<b>Addendum</b>									
<b>80-90</b>	98.7	3.4	10.7	-1,943	-10.8	1.2	17.9	-2.6	21.3
<b>90-95</b>	98.7	4.2	6.2	-3,316	-12.3	0.5	9.1	-3.1	22.3
<b>95-99</b>	99.1	5.6	13.3	-7,243	-15.4	0.3	14.9	-4.1	22.5
<b>Top 1 Percent</b>	98.7	13.7	29.1	-68,233	-25.1	-1.9	17.7	-8.9	26.4
<b>Top 0.1 Percent</b>	98.8	18.9	14.5	-391,679	-26.9	-1.1	8.0	-11.1	30.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2010 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	23,398	29.9	6,774	6.1	378	1.7	6,396	7.2	5.6
<b>Second Quintile</b>	18,618	23.8	16,996	12.1	1,452	5.1	15,545	13.9	8.5
<b>Middle Quintile</b>	15,706	20.0	29,730	17.9	4,451	13.1	25,279	19.1	15.0
<b>Fourth Quintile</b>	11,384	14.5	47,348	20.6	9,606	20.5	37,742	20.6	20.3
<b>Top Quintile</b>	8,687	11.1	131,321	43.6	36,486	59.5	94,835	39.6	27.8
<b>All</b>	78,382	100.0	33,353	100.0	6,799	100.0	26,554	100.0	20.4
<b>Addendum</b>									
<b>80-90</b>	4,949	6.3	75,179	14.2	17,952	16.7	57,227	13.6	23.9
<b>90-95</b>	1,698	2.2	105,943	6.9	26,913	8.6	79,030	6.5	25.4
<b>95-99</b>	1,656	2.1	177,097	11.2	47,135	14.6	129,962	10.3	26.6
<b>Top 1 Percent</b>	384	0.5	769,341	11.3	271,615	19.6	497,726	9.2	35.3
<b>Top 0.1 Percent</b>	33	0.0	3,524,521	4.5	1,456,971	9.1	2,067,550	3.3	41.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPRA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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 2011 dollars): 20% \$11,816; 40% \$22,534; 60% \$37,979; 80% \$63,835; 90% \$93,516; 95% \$130,057; 99% \$320,824; 99.9% \$1,233,356.

(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 T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	77.9	10.3	2.2	-1,301	10,210.2	-0.4	-0.4	-10.3	-10.4
<b>Second Quintile</b>	87.1	8.2	6.2	-2,279	-75.6	-0.9	0.4	-7.4	2.4
<b>Middle Quintile</b>	90.2	4.6	9.3	-2,042	-28.3	-0.8	4.5	-4.0	10.1
<b>Fourth Quintile</b>	99.1	4.4	18.4	-2,940	-18.7	-0.5	15.4	-3.6	15.5
<b>Top Quintile</b>	99.7	4.8	63.8	-8,376	-13.3	2.6	80.0	-3.5	23.1
<b>All</b>	94.3	4.9	100.0	-4,352	-16.1	0.0	100.0	-3.8	19.6
<b>Addendum</b>									
<b>80-90</b>	99.8	4.6	15.8	-4,521	-15.7	0.1	16.3	-3.6	19.2
<b>90-95</b>	99.7	4.3	11.8	-5,529	-13.2	0.5	14.9	-3.2	21.4
<b>95-99</b>	99.7	4.0	13.9	-8,765	-11.2	1.2	21.2	-2.9	23.4
<b>Top 1 Percent</b>	99.3	6.2	22.3	-55,755	-13.4	0.9	27.6	-4.2	27.3
<b>Top 0.1 Percent</b>	99.7	7.8	11.5	-282,244	-14.4	0.3	13.1	-5.1	30.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2010 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	4,162	7.4	12,598	0.8	-13	0.0	12,611	1.1	-0.1
<b>Second Quintile</b>	6,644	11.8	30,844	3.1	3,016	1.3	27,828	3.7	9.8
<b>Middle Quintile</b>	11,236	19.9	51,356	8.8	7,204	5.3	44,151	9.9	14.0
<b>Fourth Quintile</b>	15,398	27.2	82,885	19.5	15,761	15.9	67,125	20.7	19.0
<b>Top Quintile</b>	18,722	33.1	236,883	67.9	63,112	77.3	173,771	65.0	26.6
<b>All</b>	56,522	100.0	115,533	100.0	27,028	100.0	88,505	100.0	23.4
<b>Addendum</b>									
<b>80-90</b>	8,620	15.3	126,188	16.7	28,784	16.2	97,404	16.8	22.8
<b>90-95</b>	5,227	9.3	170,597	13.7	41,986	14.4	128,611	13.4	24.6
<b>95-99</b>	3,890	6.9	298,147	17.8	78,609	20.0	219,537	17.1	26.4
<b>Top 1 Percent</b>	984	1.7	1,316,768	19.8	414,873	26.7	901,895	17.7	31.5
<b>Top 0.1 Percent</b>	100	0.2	5,558,604	8.5	1,959,915	12.9	3,598,689	7.2	35.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

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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 2011 dollars): 20% \$11,816; 40% \$22,534; 60% \$37,979; 80% \$63,835; 90% \$93,516; 95% \$130,057; 99% \$320,824; 99.9% \$1,233,356.

(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 T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	83.6	8.0	20.5	-965	124.7	-12.6	-17.9	-8.6	-15.5
<b>Second Quintile</b>	95.4	6.4	33.3	-1,598	-102.1	-11.0	-0.3	-6.1	-0.1
<b>Middle Quintile</b>	97.5	4.6	21.3	-1,645	-24.4	3.5	31.9	-3.8	11.9
<b>Fourth Quintile</b>	99.0	3.9	13.4	-2,117	-15.2	7.4	36.1	-3.1	17.3
<b>Top Quintile</b>	98.4	3.4	11.5	-4,060	-10.0	12.7	50.2	-2.6	23.0
<b>All</b>	92.2	5.2	100.0	-1,554	-32.7	0.0	100.0	-4.5	9.3
<b>Addendum</b>									
<b>80-90</b>	98.3	2.8	3.8	-2,136	-9.3	4.6	17.8	-2.2	21.1
<b>90-95</b>	98.7	2.7	1.7	-2,916	-8.3	2.4	8.9	-2.0	22.4
<b>95-99</b>	98.5	2.8	2.1	-5,059	-8.5	2.8	10.7	-2.1	22.4
<b>Top 1 Percent</b>	98.9	6.1	4.0	-43,760	-13.2	2.9	12.8	-4.2	27.3
<b>Top 0.1 Percent</b>	99.9	8.4	2.1	-263,970	-14.9	1.2	5.9	-5.4	30.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2010 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	7,940	33.0	11,242	10.8	-774	-5.4	12,015	13.4	-6.9
<b>Second Quintile</b>	7,773	32.3	26,403	24.8	1,566	10.6	24,837	27.0	5.9
<b>Middle Quintile</b>	4,831	20.1	42,819	25.0	6,728	28.4	36,090	24.4	15.7
<b>Fourth Quintile</b>	2,358	9.8	67,968	19.3	13,893	28.6	54,075	17.8	20.4
<b>Top Quintile</b>	1,057	4.4	159,497	20.3	40,673	37.6	118,824	17.6	25.5
<b>All</b>	24,039	100.0	34,484	100.0	4,758	100.0	29,726	100.0	13.8
<b>Addendum</b>									
<b>80-90</b>	658	2.7	98,809	7.9	23,001	13.2	75,809	7.0	23.3
<b>90-95</b>	212	0.9	144,237	3.7	35,173	6.5	109,064	3.2	24.4
<b>95-99</b>	152	0.6	242,559	4.5	59,434	7.9	183,125	3.9	24.5
<b>Top 1 Percent</b>	34	0.1	1,053,050	4.3	331,597	9.9	721,452	3.5	31.5
<b>Top 0.1 Percent</b>	3	0.0	4,926,404	1.8	1,776,829	4.7	3,149,575	1.3	36.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRCA 2010.

(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 2011 dollars): 20% \$11,816; 40% \$22,534; 60% \$37,979; 80% \$63,835; 90% \$93,516; 95% \$130,057; 99% \$320,824; 99.9% \$1,233,356.

(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 T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	89.4	10.0	7.1	-1,314	120.6	-2.0	-3.2	-10.9	-19.9
Second Quintile	99.3	8.4	13.9	-2,355	-114.9	-2.8	-0.4	-7.9	-1.0
Middle Quintile	99.5	5.7	13.6	-2,523	-28.6	-1.0	8.4	-4.8	11.9
Fourth Quintile	99.9	5.3	20.5	-3,780	-19.9	0.0	20.3	-4.2	17.0
Top Quintile	99.9	5.0	44.8	-9,445	-12.9	5.9	74.8	-3.6	24.4
All	97.4	5.7	100.0	-3,712	-19.8	0.0	100.0	-4.4	18.0
<b>Addendum</b>									
80-90	99.9	5.1	14.0	-5,644	-15.6	0.9	18.7	-3.9	20.8
90-95	100.0	4.4	7.3	-6,371	-12.7	1.0	12.5	-3.2	22.4
95-99	99.7	3.8	8.8	-9,852	-10.0	2.1	19.5	-2.8	24.9
Top 1 Percent	99.5	6.6	14.7	-67,853	-13.1	1.9	24.1	-4.4	29.1
Top 0.1 Percent	99.7	7.7	7.0	-339,032	-13.4	0.8	11.2	-4.9	31.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2010<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	9,643	20.0	12,053	2.9	-1,090	-1.2	13,143	4.1	-9.0
Second Quintile	10,560	21.9	30,006	7.9	2,051	2.4	27,956	9.4	6.8
Middle Quintile	9,663	20.0	53,159	12.7	8,832	9.4	44,327	13.7	16.6
Fourth Quintile	9,702	20.1	89,725	21.6	19,005	20.4	70,720	21.9	21.2
Top Quintile	8,493	17.6	262,355	55.2	73,451	68.9	188,904	51.3	28.0
All	48,265	100.0	83,628	100.0	18,771	100.0	64,857	100.0	22.5
<b>Addendum</b>									
80-90	4,449	9.2	146,685	16.2	36,220	17.8	110,464	15.7	24.7
90-95	2,062	4.3	196,340	10.0	50,332	11.5	146,008	9.6	25.6
95-99	1,594	3.3	357,449	14.1	98,885	17.4	258,564	13.2	27.7
Top 1 Percent	387	0.8	1,552,157	14.9	519,881	22.2	1,032,276	12.8	33.5
Top 0.1 Percent	37	0.1	6,945,905	6.4	2,540,251	10.4	4,405,654	5.2	36.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

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

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRJA 2010.

(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 2011 dollars): 20% \$11,816; 40% \$22,534; 60% \$37,979; 80% \$63,835; 90% \$93,516; 95% \$130,057; 99% \$320,824; 99.9% \$1,233,356.

(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 T11-0206**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2010<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Cut (%) <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>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	4.9	0.2	0.1	-17	-32.3	0.0	0.1	-0.2	0.4
Second Quintile	14.1	0.5	1.0	-89	-36.6	-0.1	0.5	-0.5	0.9
Middle Quintile	65.8	1.4	4.9	-480	-28.9	-0.3	3.3	-1.4	3.3
Fourth Quintile	95.5	2.7	11.9	-1,484	-20.5	0.2	12.7	-2.4	9.2
Top Quintile	98.5	6.9	82.0	-10,045	-21.4	0.3	83.3	-5.2	19.2
All	55.1	4.5	100.0	-2,265	-21.6	0.0	100.0	-3.7	13.5
<b>Addendum</b>									
80-90	98.1	3.9	12.0	-3,106	-19.5	0.4	13.7	-3.3	13.5
90-95	98.9	4.8	11.5	-5,456	-18.9	0.5	13.7	-3.9	16.5
95-99	99.1	6.2	18.6	-11,076	-19.8	0.5	20.8	-4.7	19.1
Top 1 Percent	98.2	11.7	39.8	-80,793	-23.8	-1.0	35.1	-7.8	25.1
Top 0.1 Percent	99.3	15.3	20.7	-424,442	-24.7	-0.7	17.4	-9.5	28.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2010<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	5,392	15.5	8,500	2.2	53	0.1	8,447	2.6	0.6
Second Quintile	8,515	24.5	17,812	7.2	244	0.6	17,569	8.6	1.4
Middle Quintile	8,043	23.2	35,349	13.5	1,662	3.7	33,687	15.5	4.7
Fourth Quintile	6,315	18.2	62,532	18.7	7,225	12.6	55,307	20.0	11.6
Top Quintile	6,412	18.5	192,538	58.5	47,048	83.0	145,489	53.4	24.4
All	34,706	100.0	60,794	100.0	10,471	100.0	50,323	100.0	17.2
<b>Addendum</b>									
80-90	3,043	8.8	95,092	13.7	15,919	13.3	79,174	13.8	16.7
90-95	1,663	4.8	141,678	11.2	28,865	13.2	112,813	10.7	20.4
95-99	1,319	3.8	235,079	14.7	56,020	20.3	179,059	13.5	23.8
Top 1 Percent	387	1.1	1,032,077	18.9	339,304	36.1	692,773	15.4	32.9
Top 0.1 Percent	38	0.1	4,490,038	8.2	1,720,075	18.1	2,769,963	6.1	38.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

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

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal is includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, ESA 2008, ARRA 2009, and TRUIRJA 2010.

(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 2011 dollars): 20% \$11,816; 40% \$22,534; 60% \$37,979; 80% \$63,835; 90% \$93,516; 95% \$130,057; 99% \$320,824; 99.9% \$1,233,356.

(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.