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**Table T11-0212**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2013<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 (% Points)	Under the Proposal
<b>Lowest Quintile</b>	1.4	-323	0.0	0.4	-4	0.0	3.7
<b>Second Quintile</b>	8.3	-298	0.1	1.7	-25	-0.1	10.6
<b>Middle Quintile</b>	16.8	-611	0.2	6.2	-103	-0.2	17.2
<b>Fourth Quintile</b>	33.0	-1,491	0.7	24.6	-491	-0.6	20.8
<b>Top Quintile</b>	56.9	-2,676	0.8	67.2	-1,520	-0.6	28.8
<b>All</b>	19.2	-1,709	0.6	100.0	-327	-0.5	23.3
<b>Addendum</b>							
<b>80-90</b>	46.2	-1,936	0.9	19.9	-893	-0.7	24.1
<b>90-95</b>	60.6	-2,298	1.0	15.1	-1,389	-0.7	25.4
<b>95-99</b>	76.8	-3,994	1.3	27.0	-3,060	-0.9	27.4
<b>Top 1 Percent</b>	68.1	-3,444	0.2	5.2	-2,333	-0.1	35.4
<b>Top 0.1 Percent</b>	68.1	-4,507	0.1	0.7	-3,049	0.0	39.4

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 1.2

\* 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 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(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% \$17,910; 40% \$37,091; 60% \$64,533; 80% \$111,349; 90% \$160,384; 95% \$227,324; 99% \$593,011; 99.9% \$2,682,257.

(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 T11-0212**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, With AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2013<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>	1.4	0.0	0.4	-4	-1.1	0.0	0.6	0.0	3.7
<b>Second Quintile</b>	8.3	0.1	1.7	-25	-0.8	0.0	4.0	-0.1	10.6
<b>Middle Quintile</b>	16.8	0.2	6.2	-103	-1.2	0.1	10.2	-0.2	17.2
<b>Fourth Quintile</b>	33.0	0.7	24.6	-491	-2.6	-0.1	17.6	-0.6	20.8
<b>Top Quintile</b>	56.9	0.8	67.2	-1,520	-1.9	0.0	67.5	-0.6	28.8
<b>All</b>	19.2	0.6	100.0	-327	-1.9	0.0	100.0	-0.5	23.3
<b>Addendum</b>									
<b>80-90</b>	46.2	0.9	19.9	-893	-2.7	-0.1	14.2	-0.7	24.1
<b>90-95</b>	60.6	1.0	15.1	-1,389	-2.8	-0.1	10.4	-0.7	25.4
<b>95-99</b>	76.8	1.3	27.0	-3,060	-3.2	-0.2	15.9	-0.9	27.4
<b>Top 1 Percent</b>	68.1	0.2	5.2	-2,333	-0.4	0.4	27.1	-0.1	35.4
<b>Top 0.1 Percent</b>	68.1	0.1	0.7	-3,049	-0.1	0.3	13.8	0.0	39.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2013<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>	43,362	26.1	10,122	3.7	381	0.6	9,741	4.6	3.8
<b>Second Quintile</b>	37,681	22.7	27,586	8.6	2,960	3.9	24,626	10.1	10.7
<b>Middle Quintile</b>	32,699	19.7	50,739	13.8	8,803	10.1	41,936	14.9	17.4
<b>Fourth Quintile</b>	27,208	16.4	87,197	19.7	18,638	17.8	68,559	20.3	21.4
<b>Top Quintile</b>	24,067	14.5	272,779	54.6	80,088	67.5	192,691	50.5	29.4
<b>All</b>	166,272	100.0	72,381	100.0	17,170	100.0	55,211	100.0	23.7
<b>Addendum</b>									
<b>80-90</b>	12,130	7.3	136,031	13.7	33,671	14.3	102,359	13.5	24.8
<b>90-95</b>	5,919	3.6	193,370	9.5	50,399	10.5	142,971	9.2	26.1
<b>95-99</b>	4,805	2.9	338,609	13.5	95,761	16.1	242,849	12.7	28.3
<b>Top 1 Percent</b>	1,213	0.7	1,767,267	17.8	627,142	26.6	1,140,124	15.1	35.5
<b>Top 0.1 Percent</b>	124	0.1	7,871,135	8.1	3,101,907	13.5	4,769,229	6.5	39.4

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 1.2

\* 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 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(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 breaks are (in 2011 dollars): 20% \$17,910; 40% \$37,091; 60% \$64,533; 80% \$111,349; 90% \$160,384; 95% \$227,324; 99% \$593,011; 99.9% \$2,682,257.

(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 T11-0212**  
**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, 2013 <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	0.4	0.0	0.0	0	-0.5	0.0	0.1	0.0	1.1
Second Quintile	9.7	0.2	2.7	-43	-1.9	0.0	2.8	-0.2	9.2
Middle Quintile	19.5	0.5	10.3	-169	-2.4	0.0	8.2	-0.4	15.5
Fourth Quintile	30.6	0.8	28.1	-501	-3.2	-0.2	16.7	-0.7	20.1
Top Quintile	41.0	0.6	58.9	-1,045	-1.6	0.3	72.0	-0.5	28.5
All	19.2	0.6	100.0	-327	-1.9	0.0	100.0	-0.5	23.3
<b>Addendum</b>									
80-90	30.2	0.6	14.9	-527	-1.9	0.0	15.2	-0.5	23.8
90-95	39.6	0.8	13.9	-982	-2.3	0.0	11.6	-0.6	25.3
95-99	64.3	1.0	24.2	-2,165	-2.7	-0.1	17.1	-0.8	27.2
Top 1 Percent	64.7	0.2	5.9	-2,171	-0.4	0.4	28.2	-0.1	35.1
Top 0.1 Percent	65.1	0.1	0.8	-2,803	-0.1	0.3	14.4	0.0	39.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <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	36,065	21.7	9,430	2.8	105	0.1	9,325	3.7	1.1
Second Quintile	34,713	20.9	24,668	7.1	2,305	2.8	22,363	8.5	9.3
Middle Quintile	33,034	19.9	44,764	12.3	7,085	8.2	37,680	13.6	15.8
Fourth Quintile	30,538	18.4	76,122	19.3	15,821	16.9	60,301	20.1	20.8
Top Quintile	30,666	18.4	230,715	58.8	66,834	71.8	163,881	54.7	29.0
All	166,272	100.0	72,381	100.0	17,170	100.0	55,211	100.0	23.7
<b>Addendum</b>									
80-90	15,414	9.3	115,967	14.9	28,169	15.2	87,798	14.7	24.3
90-95	7,701	4.6	165,716	10.6	42,972	11.6	122,745	10.3	25.9
95-99	6,085	3.7	289,779	14.7	80,974	17.3	208,804	13.8	27.9
Top 1 Percent	1,466	0.9	1,533,122	18.7	539,883	27.7	993,238	15.9	35.2
Top 0.1 Percent	148	0.1	6,917,786	8.5	2,725,893	14.1	4,191,893	6.8	39.4

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

Number of AMT Taxpayers (millions). Baseline: 21.0

Proposal: 1.2

\* 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 TRUIRJA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(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% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247.

(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 T11-0212**  
**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, 2013 <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
Lowest Quintile	0.5	0.0	0.4	-1	-0.2	0.0	1.4	0.0	5.6
Second Quintile	5.9	0.1	8.1	-17	-1.0	0.0	4.9	-0.1	9.0
Middle Quintile	7.6	0.1	8.5	-22	-0.4	0.0	12.1	-0.1	15.7
Fourth Quintile	5.1	0.1	11.2	-39	-0.3	0.1	19.8	-0.1	21.5
Top Quintile	18.7	0.3	71.8	-304	-0.7	-0.1	61.6	-0.2	29.6
All	6.1	0.2	100.0	-51	-0.6	0.0	100.0	-0.1	22.0
<b>Addendum</b>									
80-90	9.2	0.2	14.2	-113	-0.5	0.0	15.5	-0.1	25.2
90-95	18.0	0.3	12.3	-215	-0.7	0.0	10.8	-0.2	27.1
95-99	39.5	0.5	34.1	-777	-1.4	-0.1	14.7	-0.4	28.0
Top 1 Percent	53.6	0.2	11.1	-1,244	-0.3	0.1	20.7	-0.1	38.1
Top 0.1 Percent	55.7	0.1	1.3	-1,531	-0.1	0.1	10.4	0.0	43.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <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	23,198	28.8	7,467	5.5	421	1.4	7,046	6.7	5.6
Second Quintile	19,587	24.3	19,069	11.9	1,739	4.9	17,329	13.9	9.1
Middle Quintile	15,802	19.6	33,699	16.9	5,324	12.1	28,375	18.3	15.8
Fourth Quintile	11,719	14.5	54,610	20.3	11,770	19.8	42,840	20.5	21.6
Top Quintile	9,604	11.9	150,063	45.8	44,763	61.7	105,300	41.3	29.8
All	80,622	100.0	39,043	100.0	8,645	100.0	30,398	100.0	22.1
<b>Addendum</b>									
80-90	5,116	6.4	83,160	13.5	21,034	15.4	62,126	13.0	25.3
90-95	2,332	2.9	118,552	8.8	32,284	10.8	86,268	8.2	27.2
95-99	1,790	2.2	202,277	11.5	57,470	14.8	144,808	10.6	28.4
Top 1 Percent	365	0.5	1,033,246	12.0	394,850	20.7	638,396	9.5	38.2
Top 0.1 Percent	33	0.0	4,968,941	5.3	2,163,458	10.4	2,805,482	3.8	43.5

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

\* 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 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(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% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247.

(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 T11-0212**  
**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, 2013 <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
Lowest Quintile	0.3	0.0	0.0	0	-0.3	0.0	0.0	0.0	0.5
Second Quintile	14.8	0.3	1.2	-78	-2.1	0.0	1.3	-0.2	10.6
Middle Quintile	29.0	0.6	7.8	-296	-3.4	-0.1	5.2	-0.5	14.6
Fourth Quintile	45.0	1.1	28.8	-819	-4.3	-0.3	14.7	-0.9	19.4
Top Quintile	50.8	0.7	62.2	-1,413	-1.8	0.4	78.6	-0.5	28.2
All	36.5	0.8	100.0	-759	-2.3	0.0	100.0	-0.6	24.7
<b>Addendum</b>									
80-90	39.5	0.7	15.4	-733	-2.3	0.0	15.3	-0.5	23.3
90-95	48.5	0.9	15.2	-1,318	-2.7	-0.1	12.5	-0.7	24.9
95-99	74.9	1.2	25.6	-2,797	-3.0	-0.2	19.0	-0.8	27.0
Top 1 Percent	68.8	0.2	6.0	-2,541	-0.4	0.6	31.8	-0.2	34.3
Top 0.1 Percent	68.9	0.1	0.8	-3,319	-0.1	0.3	16.0	0.0	38.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <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	4,398	7.6	14,027	0.8	75	0.0	13,952	1.1	0.5
Second Quintile	6,664	11.5	35,110	3.1	3,806	1.3	31,303	3.6	10.8
Middle Quintile	11,624	20.1	58,324	8.8	8,821	5.3	49,503	10.0	15.1
Fourth Quintile	15,415	26.7	93,246	18.7	18,890	15.0	74,356	20.0	20.3
Top Quintile	19,298	33.4	274,004	68.9	78,676	78.2	195,328	65.7	28.7
All	57,802	100.0	132,789	100.0	33,573	100.0	99,216	100.0	25.3
<b>Addendum</b>									
80-90	9,190	15.9	135,542	16.2	32,367	15.3	103,174	16.5	23.9
90-95	5,048	8.7	188,768	12.4	48,242	12.6	140,526	12.4	25.6
95-99	4,018	7.0	331,401	17.4	92,373	19.1	239,028	16.7	27.9
Top 1 Percent	1,042	1.8	1,686,659	22.9	581,664	31.2	1,104,996	20.1	34.5
Top 0.1 Percent	106	0.2	7,429,691	10.3	2,863,587	15.7	4,566,104	8.5	38.5

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 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

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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 T11-0212**  
**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, 2013 <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
Lowest Quintile	0.0	0.0	0.0	0	0.0	-0.2	-4.3	0.0	-6.4
Second Quintile	14.1	0.3	9.9	-69	-2.9	0.1	11.9	-0.2	7.7
Middle Quintile	34.2	0.8	28.1	-323	-3.8	-0.1	25.9	-0.7	16.6
Fourth Quintile	58.3	1.2	35.9	-725	-4.5	-0.3	28.0	-1.0	20.6
Top Quintile	58.4	0.9	26.0	-1,152	-2.4	0.4	38.4	-0.7	26.7
All	20.4	0.7	100.0	-221	-3.5	0.0	100.0	-0.6	15.2
<b>Addendum</b>									
80-90	54.6	1.0	12.2	-840	-3.0	0.1	14.2	-0.8	24.1
90-95	61.0	1.3	6.1	-1,474	-3.7	0.0	5.7	-1.0	24.8
95-99	70.8	1.0	6.8	-2,051	-3.0	0.0	8.0	-0.8	24.9
Top 1 Percent	66.2	0.2	0.9	-1,559	-0.3	0.3	10.4	-0.1	35.2
Top 0.1 Percent	65.4	0.1	0.1	-1,885	-0.1	0.2	4.9	0.0	39.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <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	8,232	32.6	12,526	10.2	-801	-4.1	13,327	12.9	-6.4
Second Quintile	8,034	31.8	29,745	23.7	2,347	11.8	27,397	25.9	7.9
Middle Quintile	4,869	19.3	49,199	23.7	8,501	26.0	40,698	23.3	17.3
Fourth Quintile	2,769	11.0	75,439	20.7	16,251	28.3	59,188	19.3	21.5
Top Quintile	1,263	5.0	175,207	21.9	47,847	38.0	127,360	18.9	27.3
All	25,256	100.0	39,986	100.0	6,304	100.0	33,682	100.0	15.8
<b>Addendum</b>									
80-90	814	3.2	111,657	9.0	27,688	14.2	83,969	8.0	24.8
90-95	230	0.9	154,037	3.5	39,664	5.7	114,373	3.1	25.8
95-99	186	0.7	266,330	4.9	68,446	8.0	197,884	4.3	25.7
Top 1 Percent	33	0.1	1,361,869	4.5	480,510	10.1	881,358	3.5	35.3
Top 0.1 Percent	3	0.0	6,471,563	1.9	2,560,340	4.8	3,911,223	1.4	39.6

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

\* 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 TRUIRJCA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(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% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247.

(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 T11-0212**  
**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, 2013<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	*	0.0	0.0	0	0.0	0.0	-1.0	0.0	-8.2
Second Quintile	16.0	0.3	2.4	-83	-2.7	0.0	3.0	-0.2	8.7
Middle Quintile	40.9	0.9	12.3	-462	-4.2	-0.1	9.8	-0.8	17.2
Fourth Quintile	73.7	1.8	36.7	-1,381	-6.1	-0.6	20.0	-1.4	21.2
Top Quintile	76.1	1.0	48.6	-2,177	-2.4	0.7	68.2	-0.7	29.2
All	39.5	1.1	100.0	-757	-3.4	0.0	100.0	-0.8	23.2
<b>Addendum</b>									
80-90	70.3	1.2	16.1	-1,374	-3.5	0.0	15.7	-0.9	24.7
90-95	82.4	1.7	14.4	-2,726	-4.6	-0.1	10.5	-1.2	25.6
95-99	84.6	1.3	15.4	-3,628	-3.2	0.0	16.5	-0.9	28.2
Top 1 Percent	74.5	0.2	2.6	-2,524	-0.4	0.8	25.5	-0.1	36.2
Top 0.1 Percent	73.1	0.1	0.3	-3,213	-0.1	0.4	11.9	0.0	39.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013<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	10,088	20.4	13,356	2.9	-1,101	-1.0	14,457	4.2	-8.2
Second Quintile	10,789	21.8	33,957	8.0	3,027	3.0	30,930	9.6	8.9
Middle Quintile	10,009	20.3	60,740	13.2	10,929	9.9	49,811	14.3	18.0
Fourth Quintile	9,950	20.1	101,182	21.9	22,798	20.5	78,384	22.3	22.5
Top Quintile	8,349	16.9	298,935	54.3	89,394	67.5	209,540	50.1	29.9
All	49,418	100.0	93,026	100.0	22,373	100.0	70,652	100.0	24.1
<b>Addendum</b>									
80-90	4,396	8.9	154,877	14.8	39,564	15.7	115,313	14.5	25.6
90-95	1,981	4.0	221,864	9.6	59,552	10.7	162,312	9.2	26.8
95-99	1,589	3.2	392,402	13.6	114,185	16.4	278,216	12.7	29.1
Top 1 Percent	382	0.8	1,966,324	16.4	713,990	24.7	1,252,335	13.7	36.3
Top 0.1 Percent	35	0.1	9,174,185	7.0	3,632,098	11.6	5,542,088	5.6	39.6

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 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 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(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% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247.

(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 T11-0212**  
**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, 2013 <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	*	0.0	0.0	0	0.0	0.0	0.1	0.0	0.8
Second Quintile	0.3	0.0	0.2	-1	-0.3	0.0	0.7	0.0	1.8
Middle Quintile	3.5	0.1	3.4	-21	-0.9	0.0	3.8	-0.1	5.9
Fourth Quintile	10.2	0.1	9.9	-80	-0.9	0.0	11.0	-0.1	12.9
Top Quintile	25.8	0.4	86.5	-653	-1.0	0.0	84.4	-0.3	27.5
All	7.4	0.3	100.0	-141	-1.0	0.0	100.0	-0.2	19.9
<b>Addendum</b>									
80-90	13.9	0.2	11.7	-192	-1.0	0.0	11.9	-0.2	18.6
90-95	21.6	0.3	11.7	-348	-1.0	0.0	11.2	-0.2	22.0
95-99	49.4	0.8	47.4	-1,589	-2.3	-0.3	20.3	-0.6	25.7
Top 1 Percent	45.8	0.2	15.7	-1,922	-0.4	0.3	41.0	-0.1	36.4
Top 0.1 Percent	46.6	0.1	2.2	-2,569	-0.1	0.2	21.5	0.0	41.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2013 <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	5,988	16.2	9,531	2.2	75	0.1	9,456	2.7	0.8
Second Quintile	9,396	25.4	20,198	7.2	367	0.7	19,831	8.9	1.8
Middle Quintile	8,334	22.5	40,053	12.7	2,392	3.8	37,661	14.9	6.0
Fourth Quintile	6,402	17.3	69,759	17.0	9,058	11.0	60,701	18.5	13.0
Top Quintile	6,913	18.7	232,751	61.1	64,697	84.5	168,054	55.2	27.8
All	37,068	100.0	71,055	100.0	14,284	100.0	56,771	100.0	20.1
<b>Addendum</b>									
80-90	3,175	8.6	105,683	12.7	19,843	11.9	85,839	13.0	18.8
90-95	1,753	4.7	152,604	10.2	33,913	11.2	118,691	9.9	22.2
95-99	1,557	4.2	266,474	15.8	70,005	20.6	196,469	14.5	26.3
Top 1 Percent	427	1.2	1,382,440	22.4	504,773	40.8	877,667	17.8	36.5
Top 0.1 Percent	44	0.1	6,274,992	10.4	2,577,526	21.3	3,697,466	7.7	41.1

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 TRUIRCA 2010 with an extension of the 2011 AMT patch with exemption levels indexed for inflation.

(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% \$12,691; 40% \$24,715; 60% \$41,205; 80% \$67,703; 90% \$97,820; 95% \$138,778; 99% \$358,616; 99.9% \$1,621,247.

(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.