

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile, 2011¹
Summary Table

Cash Income Percentile ^{2,3}	Tax Units with Tax Cut ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	Pct of Tax Units	Avg Tax Cut				Change (% Points)	Under the Proposal
Lowest Quintile	25.4	-657	1.9	3.1	-167	-1.8	1.7
Second Quintile	71.9	-942	3.1	10.7	-678	-2.8	6.9
Middle Quintile	90.7	-1,088	2.6	13.5	-972	-2.2	13.9
Fourth Quintile	89.3	-1,440	2.0	14.5	-1,256	-1.6	18.7
Top Quintile	87.1	-6,938	3.2	58.0	-5,807	-2.3	25.1
All	67.9	-2,152	2.8	100.0	-1,419	-2.2	20.0
Addendum							
80-90	85.9	-2,305	1.9	9.3	-1,845	-1.4	22.2
90-95	85.9	-2,667	1.6	5.3	-2,152	-1.2	24.2
95-99	88.3	-6,369	2.2	10.4	-5,221	-1.6	25.3
Top 1 Percent	98.8	-67,365	6.3	33.1	-65,550	-4.3	27.9
Top 0.1 Percent	98.7	-340,030	7.7	17.4	-336,835	-4.9	31.0

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

Number of AMT Taxpayers (millions). Baseline: 16.6

Proposal: 33.1

* 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 with AMT exemptions reverted to Pre-EGTRRA levels and disallowing personal nonrefundable credits against AMT liability.

(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% \$16,812; 40% \$33,542; 60% \$59,486; 80% \$103,465; 90% \$163,173; 95% \$210,998; 99% \$532,613; 99.9% \$2,178,886.

(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 T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile, 2011¹
Detail Table

Cash Income Percentile ^{2,3}	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	25.4	1.9	3.1	-167	-51.1	-0.3	0.3	-1.8	1.7
Second Quintile	71.9	3.1	10.7	-678	-28.5	-0.8	2.9	-2.8	6.9
Middle Quintile	90.7	2.6	13.5	-972	-13.6	-0.4	9.4	-2.2	13.9
Fourth Quintile	89.3	2.0	14.5	-1,256	-7.8	0.4	18.6	-1.6	18.7
Top Quintile	87.1	3.2	58.0	-5,807	-8.4	1.0	68.7	-2.3	25.1
All	67.9	2.8	100.0	-1,419	-9.8	0.0	100.0	-2.2	20.0
Addendum									
80-90	85.9	1.9	9.3	-1,845	-6.0	0.7	15.9	-1.4	22.2
90-95	85.9	1.6	5.3	-2,152	-4.6	0.6	11.8	-1.2	24.2
95-99	88.3	2.2	10.4	-5,221	-6.1	0.7	17.5	-1.6	25.3
Top 1 Percent	98.8	6.3	33.1	-65,550	-13.3	-1.0	23.4	-4.3	27.9
Top 0.1 Percent	98.7	7.7	17.4	-336,835	-13.7	-0.5	11.9	-4.9	31.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2011¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	43,661	26.6	9,187	3.8	326	0.6	8,861	4.6	3.6
Second Quintile	36,819	22.5	24,603	8.5	2,376	3.7	22,227	9.8	9.7
Middle Quintile	32,344	19.7	44,639	13.5	7,168	9.8	37,471	14.5	16.1
Fourth Quintile	26,761	16.3	79,524	19.9	16,127	18.2	63,397	20.4	20.3
Top Quintile	23,243	14.2	251,746	54.6	69,048	67.6	182,698	50.9	27.4
All	163,869	100.0	65,357	100.0	14,481	100.0	50,876	100.0	22.2
Addendum									
80-90	11,775	7.2	130,276	14.3	30,820	15.3	99,457	14.1	23.7
90-95	5,676	3.5	183,757	9.7	46,693	11.2	137,064	9.3	25.4
95-99	4,619	2.8	320,086	13.8	86,337	16.8	233,749	13.0	27.0
Top 1 Percent	1,173	0.7	1,530,773	16.8	492,810	24.4	1,037,962	14.6	32.2
Top 0.1 Percent	120	0.1	6,859,873	7.7	2,462,903	12.5	4,396,970	6.3	35.9

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

Number of AMT Taxpayers (millions). Baseline: 16.6

Proposal: 33.1

* 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 with AMT exemptions reverted to Pre-EGTRRA levels and disallowing personal nonrefundable credits against AMT liability.

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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 T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011 ¹
Detail Table

Cash Income Percentile ^{2,3}	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	28.1	3.6	4.7	-304	-333.6	-0.5	-0.4	-3.6	-2.5
Second Quintile	60.6	3.5	10.3	-701	-39.9	-0.8	1.7	-3.2	4.8
Middle Quintile	80.6	2.2	10.3	-728	-12.5	-0.2	7.9	-1.8	12.9
Fourth Quintile	89.7	1.6	11.5	-883	-6.5	0.6	17.9	-1.3	18.3
Top Quintile	90.3	3.2	63.0	-5,005	-8.6	1.0	72.8	-2.3	24.8
All	67.9	2.8	100.0	-1,419	-9.8	0.0	100.0	-2.2	20.0
Addendum									
80-90	89.5	1.8	9.5	-1,501	-5.8	0.7	16.7	-1.4	22.1
90-95	90.4	1.9	7.0	-2,246	-5.6	0.6	12.8	-1.4	23.5
95-99	90.6	2.3	11.5	-4,589	-6.2	0.7	18.7	-1.7	25.1
Top 1 Percent	98.1	6.3	35.0	-56,746	-13.4	-1.0	24.5	-4.3	27.7
Top 0.1 Percent	98.6	7.6	18.1	-293,002	-13.8	-0.6	12.3	-4.9	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		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	36,119	22.0	8,514	2.9	91	0.1	8,422	3.7	1.1
Second Quintile	34,184	20.9	21,971	7.0	1,758	2.5	20,213	8.3	8.0
Middle Quintile	32,894	20.1	39,696	12.2	5,846	8.1	33,850	13.4	14.7
Fourth Quintile	30,355	18.5	68,751	19.5	13,493	17.3	55,258	20.1	19.6
Top Quintile	29,277	17.9	214,472	58.6	58,228	71.8	156,244	54.9	27.2
All	163,869	100.0	65,357	100.0	14,481	100.0	50,876	100.0	22.2
Addendum									
80-90	14,737	9.0	109,930	15.1	25,801	16.0	84,129	14.9	23.5
90-95	7,285	4.5	160,327	10.9	39,907	12.3	120,420	10.5	24.9
95-99	5,822	3.6	274,602	14.9	73,496	18.0	201,106	14.0	26.8
Top 1 Percent	1,433	0.9	1,320,449	17.7	422,788	25.5	897,661	15.4	32.0
Top 0.1 Percent	144	0.1	5,985,092	8.0	2,128,274	12.9	3,856,817	6.7	35.6

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

Number of AMT Taxpayers (millions). Baseline: 16.6 Proposal: 33.1

* 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 TRUIRJCA 2010 with AMT exemptions reverted to Pre-EGTRRA levels and disallowing personal nonrefundable credits against AMT liability.

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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% \$11,688; 40% \$22,351; 60% \$38,055; 80% \$65,353; 90% \$95,935; 95% \$134,201; 99% \$335,779; 99.9% \$1,350,445.

(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 T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
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}	Tax Units with Tax Cut (%) 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		
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	13.6	1.4	3.3	-89	-23.3	-0.2	1.4	-1.3	4.3	
Second Quintile	42.0	1.3	5.9	-196	-14.1	-0.2	4.6	-1.2	7.0	
Middle Quintile	77.7	1.7	10.7	-427	-9.6	0.2	12.8	-1.4	13.4	
Fourth Quintile	96.1	1.8	13.0	-704	-7.2	0.9	21.4	-1.5	18.9	
Top Quintile	94.5	4.9	66.9	-4,810	-12.4	-0.8	59.8	-3.5	24.7	
All	54.2	2.9	100.0	-794	-11.3	0.0	100.0	-2.3	18.3	
Addendum										
80-90	95.1	2.8	13.5	-1,649	-8.7	0.5	17.9	-2.1	22.3	
90-95	93.3	3.7	7.6	-3,027	-10.7	0.1	8.1	-2.8	23.0	
95-99	93.1	4.8	16.7	-6,397	-12.6	-0.2	14.8	-3.5	24.0	
Top 1 Percent	97.7	8.6	29.1	-48,351	-16.2	-1.1	19.1	-5.6	29.1	
Top 0.1 Percent	98.6	10.1	13.1	-253,531	-15.0	-0.4	9.4	-6.1	34.2	

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		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	23,744	29.6	6,815	5.9	384	1.6	6,431	7.0	5.6	
Second Quintile	19,342	24.1	17,082	12.0	1,390	4.8	15,693	13.9	8.1	
Middle Quintile	15,928	19.9	30,098	17.4	4,448	12.5	25,650	18.7	14.8	
Fourth Quintile	11,766	14.7	48,403	20.7	9,833	20.4	38,570	20.8	20.3	
Top Quintile	8,867	11.1	137,269	44.2	38,680	60.6	98,589	40.0	28.2	
All	80,235	100.0	34,300	100.0	7,057	100.0	27,243	100.0	20.6	
Addendum										
80-90	5,214	6.5	77,390	14.7	18,905	17.4	58,485	14.0	24.4	
90-95	1,603	2.0	109,752	6.4	28,260	8.0	81,492	6.0	25.8	
95-99	1,667	2.1	185,341	11.2	50,916	15.0	134,425	10.3	27.5	
Top 1 Percent	383	0.5	857,687	12.0	298,000	20.2	559,687	9.8	34.7	
Top 0.1 Percent	33	0.0	4,190,532	5.0	1,685,379	9.8	2,505,153	3.8	40.2	

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 AMT exemptions reverted to Pre-EGTRRA levels and disallowing personal nonrefundable credits against AMT liability.

(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% \$11,688; 40% \$22,351; 60% \$38,055; 80% \$65,353; 90% \$95,935; 95% \$134,201; 99% \$335,779; 99.9% \$1,350,445.

(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 T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
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}	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	48.2	6.5	2.5	-823	47,423.7	-0.2	-0.2	-6.5	-6.5
Second Quintile	77.6	5.9	7.6	-1,634	-54.4	-0.6	0.6	-5.3	4.4
Middle Quintile	79.3	2.4	8.5	-1,064	-14.5	-0.3	4.7	-2.0	12.1
Fourth Quintile	87.4	1.6	11.7	-1,065	-6.6	0.3	15.6	-1.3	17.9
Top Quintile	89.6	2.8	69.7	-5,203	-7.7	0.8	79.2	-2.1	24.8
All	82.2	2.7	100.0	-2,490	-8.6	0.0	100.0	-2.0	21.7
Addendum									
80-90	87.8	1.5	9.1	-1,495	-4.9	0.6	16.5	-1.1	22.0
90-95	90.3	1.6	8.0	-2,083	-4.8	0.6	15.0	-1.2	23.6
95-99	90.4	1.7	10.9	-3,921	-4.7	0.9	21.0	-1.3	25.4
Top 1 Percent	98.3	5.9	41.7	-59,339	-12.8	-1.3	26.8	-4.0	27.4
Top 0.1 Percent	98.6	7.2	22.0	-303,023	-13.6	-0.8	13.2	-4.7	29.9

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		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	4,201	7.4	12,701	0.8	-2	0.0	12,703	1.0	0.0
Second Quintile	6,521	11.5	30,924	2.9	3,005	1.2	27,919	3.5	9.7
Middle Quintile	11,254	19.9	52,021	8.5	7,331	5.0	44,690	9.5	14.1
Fourth Quintile	15,448	27.3	84,707	18.9	16,183	15.3	68,524	20.1	19.1
Top Quintile	18,895	33.4	252,901	69.1	67,969	78.4	184,932	66.2	26.9
All	56,662	100.0	122,041	100.0	28,916	100.0	93,125	100.0	23.7
Addendum									
80-90	8,587	15.2	131,394	16.3	30,339	15.9	101,055	16.5	23.1
90-95	5,392	9.5	176,360	13.8	43,642	14.4	132,718	13.6	24.8
95-99	3,925	6.9	314,670	17.9	83,848	20.1	230,822	17.2	26.7
Top 1 Percent	992	1.8	1,476,527	21.2	463,162	28.0	1,013,365	19.1	31.4
Top 0.1 Percent	102	0.2	6,440,391	9.5	2,231,317	13.9	4,209,075	8.2	34.7

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

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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 T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
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}	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	60.6	5.6	22.6	-676	89.2	-6.7	-11.7	-5.9	-12.6
Second Quintile	90.1	4.7	38.9	-1,177	-77.0	-7.1	2.8	-4.4	1.3
Middle Quintile	91.7	2.7	20.2	-971	-14.2	1.9	29.8	-2.2	13.5
Fourth Quintile	76.6	1.2	7.2	-690	-4.8	5.5	35.1	-1.0	19.7
Top Quintile	72.9	2.0	10.9	-2,477	-5.7	6.5	43.9	-1.5	24.4
All	78.5	3.2	100.0	-976	-19.6	0.0	100.0	-2.8	11.3
Addendum									
80-90	70.9	0.9	1.8	-682	-2.8	2.6	15.3	-0.7	23.1
90-95	73.6	0.9	0.9	-957	-2.6	1.4	8.1	-0.6	23.9
95-99	75.2	1.6	1.9	-2,990	-4.7	1.5	9.3	-1.2	23.6
Top 1 Percent	96.1	5.6	6.3	-45,444	-12.1	1.0	11.1	-3.8	27.7
Top 0.1 Percent	99.6	7.0	3.3	-255,503	-12.9	0.4	5.5	-4.6	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		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,953	32.6	11,391	10.5	-758	-5.0	12,149	13.0	-6.7
Second Quintile	7,879	32.3	26,611	24.2	1,529	9.9	25,082	26.6	5.8
Middle Quintile	4,968	20.4	43,368	24.9	6,834	27.9	36,534	24.4	15.8
Fourth Quintile	2,487	10.2	69,930	20.1	14,497	29.6	55,432	18.6	20.7
Top Quintile	1,050	4.3	167,924	20.4	43,394	37.5	124,530	17.6	25.8
All	24,414	100.0	35,432	100.0	4,986	100.0	30,447	100.0	14.1
Addendum									
80-90	643	2.6	101,291	7.5	24,029	12.7	77,262	6.7	23.7
90-95	223	0.9	148,577	3.8	36,496	6.7	112,081	3.4	24.6
95-99	151	0.6	255,857	4.5	63,332	7.9	192,525	3.9	24.8
Top 1 Percent	33	0.1	1,194,732	4.6	376,247	10.2	818,485	3.6	31.5
Top 0.1 Percent	3	0.0	5,612,443	2.0	1,975,667	5.1	3,636,776	1.5	35.2

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 AMT exemptions reverted to Pre-EGTRRA levels and disallowing personal nonrefundable credits against AMT liability.

(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% \$11,688; 40% \$22,351; 60% \$38,055; 80% \$65,353; 90% \$95,935; 95% \$134,201; 99% \$335,779; 99.9% \$1,350,445.

(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 T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011 ¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	70.9	7.0	9.6	-937	85.6	-1.2	-2.3	-7.7	-16.6
Second Quintile	96.2	6.3	20.2	-1,778	-87.2	-1.9	0.3	-5.9	0.9
Middle Quintile	92.2	2.9	13.6	-1,312	-14.7	-0.5	8.6	-2.4	14.2
Fourth Quintile	77.9	1.3	9.7	-936	-4.8	1.1	21.0	-1.0	20.4
Top Quintile	80.8	2.6	46.7	-5,151	-6.5	2.5	72.3	-1.8	26.4
All	83.9	2.9	100.0	-1,937	-9.8	0.0	100.0	-2.2	20.6
Addendum									
80-90	77.6	0.9	5.2	-1,086	-2.8	1.4	19.2	-0.7	24.3
90-95	79.7	0.9	3.0	-1,407	-2.7	0.9	11.8	-0.7	25.1
95-99	86.8	1.7	7.7	-4,461	-4.3	1.1	18.8	-1.2	26.8
Top 1 Percent	99.1	6.4	30.8	-73,106	-12.9	-0.8	22.5	-4.3	29.0
Top 0.1 Percent	99.4	7.4	14.8	-377,906	-13.1	-0.4	10.6	-4.7	31.2

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		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	9,624	19.9	12,221	2.8	-1,095	-1.1	13,316	3.9	-9.0
Second Quintile	10,630	22.0	30,191	7.6	2,040	2.3	28,151	9.2	6.8
Middle Quintile	9,718	20.1	53,686	12.4	8,941	9.1	44,745	13.4	16.7
Fourth Quintile	9,731	20.1	91,659	21.2	19,643	19.9	72,015	21.5	21.4
Top Quintile	8,493	17.6	279,232	56.2	78,883	69.8	200,349	52.3	28.3
All	48,380	100.0	87,155	100.0	19,848	100.0	67,307	100.0	22.8
Addendum									
80-90	4,479	9.3	153,349	16.3	38,307	17.9	115,042	15.8	25.0
90-95	1,994	4.1	204,015	9.7	52,567	10.9	151,448	9.3	25.8
95-99	1,626	3.4	372,645	14.4	104,490	17.7	268,155	13.4	28.0
Top 1 Percent	394	0.8	1,704,575	15.9	567,364	23.3	1,137,210	13.8	33.3
Top 0.1 Percent	37	0.1	8,017,842	7.0	2,880,182	11.0	5,137,660	5.8	35.9

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 TRUIRCA 2010 with AMT exemptions reverted to Pre-EGTRRA levels and disallowing personal nonrefundable credits against AMT liability.

(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% \$11,688; 40% \$22,351; 60% \$38,055; 80% \$65,353; 90% \$95,935; 95% \$134,201; 99% \$335,779; 99.9% \$1,350,445.

(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 T11-0216
Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011 ¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Tax Units with Tax Cut (%) 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	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.5	0.1	0.1	-9	-13.1	0.0	0.1	-0.1	0.7
Second Quintile	3.7	0.2	0.6	-41	-18.9	0.0	0.5	-0.2	1.0
Middle Quintile	50.0	0.9	4.5	-321	-18.6	-0.2	3.5	-0.9	3.9
Fourth Quintile	92.9	1.9	12.1	-1,105	-14.9	0.0	12.3	-1.7	9.9
Top Quintile	96.1	4.9	82.7	-7,731	-14.9	0.2	83.6	-3.7	21.2
All	47.1	3.2	100.0	-1,684	-15.1	0.0	100.0	-2.7	15.0
Addendum									
80-90	95.7	3.1	12.3	-2,479	-14.7	0.1	12.7	-2.5	14.7
90-95	97.0	3.3	11.0	-3,876	-12.6	0.4	13.5	-2.6	18.0
95-99	95.7	4.5	19.0	-8,517	-13.9	0.3	20.9	-3.4	21.1
Top 1 Percent	97.4	7.9	40.3	-62,370	-16.4	-0.6	36.5	-5.3	27.1
Top 0.1 Percent	99.1	9.3	20.1	-309,717	-15.5	-0.1	19.4	-5.8	31.5

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		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	5,318	15.0	8,514	2.0	65	0.1	8,449	2.4	0.8
Second Quintile	8,941	25.2	17,755	7.1	217	0.5	17,538	8.5	1.2
Middle Quintile	8,299	23.4	35,781	13.2	1,724	3.6	34,057	15.2	4.8
Fourth Quintile	6,547	18.4	64,256	18.7	7,436	12.3	56,820	20.1	11.6
Top Quintile	6,397	18.0	208,223	59.1	51,800	83.5	156,423	53.9	24.9
All	35,530	100.0	63,396	100.0	11,171	100.0	52,225	100.0	17.6
Addendum									
80-90	2,978	8.4	97,974	13.0	16,881	12.7	81,093	13.0	17.2
90-95	1,695	4.8	149,233	11.2	30,718	13.1	118,515	10.8	20.6
95-99	1,338	3.8	249,438	14.8	61,139	20.6	188,299	13.6	24.5
Top 1 Percent	387	1.1	1,173,369	20.1	380,855	37.1	792,514	16.5	32.5
Top 0.1 Percent	39	0.1	5,341,288	9.2	1,994,249	19.5	3,347,039	7.0	37.3

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 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 AMT exemptions reverted to Pre-EGTRRA levels and disallowing personal nonrefundable credits against AMT liability.

(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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(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.