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**Table T11-0218**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2012<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>	26.2	-689	2.0	3.2	-181	-1.9	1.6
<b>Second Quintile</b>	71.8	-959	3.0	10.2	-689	-2.7	7.2
<b>Middle Quintile</b>	90.5	-1,070	2.5	12.6	-959	-2.1	14.1
<b>Fourth Quintile</b>	87.0	-1,413	1.8	13.0	-1,195	-1.5	19.3
<b>Top Quintile</b>	85.1	-7,852	3.2	60.8	-6,432	-2.3	25.6
<b>All</b>	67.5	-2,297	2.8	100.0	-1,509	-2.2	20.6
<b>Addendum</b>							
<b>80-90</b>	83.4	-2,303	1.8	8.7	-1,819	-1.3	22.8
<b>90-95</b>	82.9	-2,787	1.5	4.9	-2,103	-1.1	24.8
<b>95-99</b>	88.5	-7,082	2.4	11.2	-5,881	-1.7	25.8
<b>Top 1 Percent</b>	98.9	-77,699	6.2	36.2	-75,517	-4.2	28.0
<b>Top 0.1 Percent</b>	98.7	-406,488	7.2	19.6	-400,172	-4.7	30.4

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

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 35.1

\* 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% \$17,082; 40% \$34,078; 60% \$61,868; 80% \$104,110; 90% \$168,586; 95% \$215,481; 99% \$568,351; 99.9% \$2,467,357.

(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 T11-0218**  
**Individual Income and Estate Tax Provisions in the 2001-10 Tax Cuts, Without AMT Patch**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2012<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>	26.2	2.0	3.2	-181	-54.3	-0.3	0.3	-1.9	1.6
<b>Second Quintile</b>	71.8	3.0	10.2	-689	-27.5	-0.7	2.8	-2.7	7.2
<b>Middle Quintile</b>	90.5	2.5	12.6	-959	-12.9	-0.4	9.0	-2.1	14.1
<b>Fourth Quintile</b>	87.0	1.8	13.0	-1,195	-7.0	0.5	18.0	-1.5	19.3
<b>Top Quintile</b>	85.1	3.2	60.8	-6,432	-8.4	0.9	69.9	-2.3	25.6
<b>All</b>	67.5	2.8	100.0	-1,509	-9.5	0.0	100.0	-2.2	20.6
<b>Addendum</b>									
<b>80-90</b>	83.4	1.8	8.7	-1,819	-5.5	0.7	15.6	-1.3	22.8
<b>90-95</b>	82.9	1.5	4.9	-2,103	-4.3	0.6	11.5	-1.1	24.8
<b>95-99</b>	88.5	2.4	11.2	-5,881	-6.2	0.6	17.6	-1.7	25.8
<b>Top 1 Percent</b>	98.9	6.2	36.2	-75,517	-13.1	-1.1	25.1	-4.2	28.0
<b>Top 0.1 Percent</b>	98.7	7.2	19.6	-400,172	-13.4	-0.6	13.3	-4.7	30.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2012<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>	43,663	26.4	9,572	3.6	332	0.6	9,239	4.5	3.5
<b>Second Quintile</b>	37,050	22.4	25,295	8.1	2,509	3.5	22,786	9.5	9.9
<b>Middle Quintile</b>	32,849	19.9	45,950	13.1	7,441	9.3	38,509	14.2	16.2
<b>Fourth Quintile</b>	27,060	16.4	81,893	19.2	17,011	17.5	64,882	19.7	20.8
<b>Top Quintile</b>	23,575	14.3	275,386	56.2	76,911	69.0	198,475	52.4	27.9
<b>All</b>	165,201	100.0	69,939	100.0	15,906	100.0	54,033	100.0	22.7
<b>Addendum</b>									
<b>80-90</b>	11,894	7.2	137,086	14.1	33,031	15.0	104,055	13.9	24.1
<b>90-95</b>	5,764	3.5	191,432	9.6	49,529	10.9	141,903	9.2	25.9
<b>95-99</b>	4,723	2.9	344,096	14.1	94,739	17.0	249,357	13.2	27.5
<b>Top 1 Percent</b>	1,193	0.7	1,787,841	18.5	576,103	26.2	1,211,738	16.2	32.2
<b>Top 0.1 Percent</b>	122	0.1	8,534,016	9.0	2,994,569	13.9	5,539,447	7.6	35.1

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

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 35.1

\* 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

<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% \$17,082; 40% \$34,078; 60% \$61,868; 80% \$104,110; 90% \$168,586; 95% \$215,481; 99% \$568,351; 99.9% \$2,467,357.

(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 T11-0218**  
**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, 2012 <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	29.0	3.7	4.7	-327	-424.9	-0.5	-0.4	-3.7	-2.8
Second Quintile	60.8	3.4	9.7	-703	-37.2	-0.8	1.7	-3.1	5.3
Middle Quintile	79.8	2.0	9.4	-708	-11.5	-0.2	7.6	-1.7	13.3
Fourth Quintile	87.9	1.5	10.7	-857	-6.1	0.6	17.3	-1.2	18.7
Top Quintile	89.0	3.3	65.3	-5,529	-8.5	0.8	73.7	-2.4	25.3
All	67.5	2.8	100.0	-1,509	-9.5	0.0	100.0	-2.2	20.6
<b>Addendum</b>									
80-90	87.3	1.7	8.7	-1,466	-5.3	0.7	16.3	-1.3	22.7
90-95	89.4	1.8	6.7	-2,249	-5.3	0.6	12.6	-1.3	23.9
95-99	90.4	2.3	11.8	-5,030	-6.2	0.7	18.8	-1.7	25.7
Top 1 Percent	98.1	6.3	38.1	-65,541	-13.3	-1.1	26.2	-4.3	27.9
Top 0.1 Percent	98.7	7.3	20.4	-352,091	-13.4	-0.6	13.8	-4.7	30.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <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	35,974	21.8	8,876	2.8	77	0.1	8,799	3.6	0.9
Second Quintile	34,567	20.9	22,590	6.8	1,888	2.5	20,701	8.0	8.4
Middle Quintile	33,255	20.1	40,903	11.8	6,137	7.8	34,766	13.0	15.0
Fourth Quintile	30,969	18.8	70,796	19.0	14,119	16.6	56,677	19.7	19.9
Top Quintile	29,431	17.8	235,116	59.9	65,100	72.9	170,016	56.1	27.7
All	165,201	100.0	69,939	100.0	15,906	100.0	54,033	100.0	22.7
<b>Addendum</b>									
80-90	14,735	8.9	115,382	14.7	27,705	15.5	87,677	14.5	24.0
90-95	7,387	4.5	169,033	10.8	42,643	12.0	126,390	10.5	25.2
95-99	5,859	3.6	296,436	15.0	81,129	18.1	215,307	14.1	27.4
Top 1 Percent	1,450	0.9	1,540,746	19.3	494,749	27.3	1,045,997	17.0	32.1
Top 0.1 Percent	144	0.1	7,479,092	9.3	2,619,408	14.4	4,859,684	7.9	35.0

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

Number of AMT Taxpayers (millions). Baseline: 18.2 Proposal: 35.1

\* 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 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

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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% \$11,855; 40% \$22,674; 60% \$38,620; 80% \$67,504; 90% \$99,176; 95% \$140,736; 99% \$360,867; 99.9% \$1,487,112.

(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 T11-0218**  
**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, 2012 <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>	13.5	1.4	3.3	-96	-24.2	-0.2	1.3	-1.4	4.3
<b>Second Quintile</b>	42.4	1.2	5.8	-199	-13.7	-0.1	4.5	-1.1	7.2
<b>Middle Quintile</b>	77.5	1.6	10.3	-429	-9.2	0.2	12.5	-1.4	13.7
<b>Fourth Quintile</b>	96.1	1.8	12.8	-710	-6.9	0.9	21.3	-1.4	19.2
<b>Top Quintile</b>	94.3	4.9	67.7	-5,202	-12.1	-0.8	60.3	-3.5	25.3
<b>All</b>	54.6	2.9	100.0	-839	-10.9	0.0	100.0	-2.3	18.8
<b>Addendum</b>									
<b>80-90</b>	94.6	2.8	13.1	-1,683	-8.3	0.5	17.6	-2.1	22.9
<b>90-95</b>	93.9	4.0	7.3	-3,395	-11.3	0.0	7.0	-2.9	23.2
<b>95-99</b>	92.7	4.5	16.2	-6,391	-11.6	-0.1	15.1	-3.2	24.6
<b>Top 1 Percent</b>	97.6	8.4	31.2	-53,360	-15.7	-1.2	20.6	-5.5	29.4
<b>Top 0.1 Percent</b>	99.0	9.1	14.0	-279,418	-14.4	-0.4	10.2	-5.6	33.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <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>	23,296	28.9	7,053	5.6	396	1.5	6,657	6.7	5.6
<b>Second Quintile</b>	19,542	24.2	17,555	11.7	1,461	4.6	16,094	13.6	8.3
<b>Middle Quintile</b>	16,237	20.1	30,999	17.2	4,683	12.3	26,316	18.5	15.1
<b>Fourth Quintile</b>	12,148	15.1	50,263	20.8	10,364	20.4	39,899	21.0	20.6
<b>Top Quintile</b>	8,806	10.9	149,273	44.9	42,952	61.1	106,321	40.5	28.8
<b>All</b>	80,620	100.0	36,344	100.0	7,673	100.0	28,672	100.0	21.1
<b>Addendum</b>									
<b>80-90</b>	5,247	6.5	80,765	14.5	20,186	17.1	60,578	13.8	25.0
<b>90-95</b>	1,450	1.8	115,538	5.7	30,145	7.1	85,393	5.4	26.1
<b>95-99</b>	1,714	2.1	197,496	11.6	54,978	15.2	142,518	10.6	27.8
<b>Top 1 Percent</b>	395	0.5	972,862	13.1	339,817	21.7	633,045	10.8	34.9
<b>Top 0.1 Percent</b>	34	0.0	5,001,060	5.8	1,939,669	10.6	3,061,391	4.5	38.8

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

\* Less than 0.05

(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, 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% \$11,855; 40% \$22,674; 60% \$38,620; 80% \$67,504; 90% \$99,176; 95% \$140,736; 99% \$360,867; 99.9% \$1,487,112.

(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 T11-0218**  
**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, 2012 <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>	49.6	6.5	2.4	-860	5,123.2	-0.2	-0.2	-6.5	-6.6
<b>Second Quintile</b>	77.6	5.8	7.1	-1,647	-51.2	-0.6	0.6	-5.2	4.9
<b>Middle Quintile</b>	78.0	2.2	7.6	-1,023	-13.3	-0.3	4.5	-1.9	12.4
<b>Fourth Quintile</b>	84.8	1.5	10.5	-1,034	-6.1	0.4	14.8	-1.2	18.2
<b>Top Quintile</b>	87.6	2.9	72.3	-5,768	-7.6	0.7	80.2	-2.1	25.3
<b>All</b>	80.6	2.7	100.0	-2,673	-8.4	0.0	100.0	-2.0	22.2
<b>Addendum</b>									
<b>80-90</b>	84.2	1.3	7.9	-1,411	-4.3	0.7	16.1	-1.0	22.6
<b>90-95</b>	89.1	1.5	7.5	-2,023	-4.4	0.6	14.9	-1.1	24.0
<b>95-99</b>	90.1	1.8	11.6	-4,539	-4.9	0.8	20.8	-1.3	26.0
<b>Top 1 Percent</b>	98.4	5.8	45.3	-69,517	-12.7	-1.4	28.4	-4.0	27.5
<b>Top 0.1 Percent</b>	98.6	7.0	24.8	-373,205	-13.3	-0.8	14.8	-4.6	29.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <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>	4,296	7.5	13,221	0.8	-17	0.0	13,238	1.0	-0.1
<b>Second Quintile</b>	6,617	11.6	31,809	2.8	3,218	1.2	28,591	3.3	10.1
<b>Middle Quintile</b>	11,298	19.8	53,751	8.1	7,682	4.8	46,069	9.2	14.3
<b>Fourth Quintile</b>	15,501	27.1	87,305	18.0	16,951	14.4	70,354	19.2	19.4
<b>Top Quintile</b>	19,157	33.5	276,344	70.5	75,727	79.6	200,617	67.6	27.4
<b>All</b>	57,183	100.0	131,340	100.0	31,882	100.0	99,458	100.0	24.3
<b>Addendum</b>									
<b>80-90</b>	8,593	15.0	138,354	15.8	32,699	15.4	105,655	16.0	23.6
<b>90-95</b>	5,655	9.9	183,483	13.8	46,086	14.3	137,397	13.7	25.1
<b>95-99</b>	3,914	6.9	342,206	17.8	93,381	20.1	248,825	17.1	27.3
<b>Top 1 Percent</b>	995	1.7	1,736,620	23.0	546,309	29.8	1,190,311	20.8	31.5
<b>Top 0.1 Percent</b>	102	0.2	8,159,559	11.0	2,801,022	15.6	5,358,537	9.6	34.3

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% \$11,855; 40% \$22,674; 60% \$38,620; 80% \$67,504; 90% \$99,176; 95% \$140,736; 99% \$360,867; 99.9% \$1,487,112.

(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 T11-0218**  
**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, 2012 <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	62.2	5.7	24.0	-713	87.5	-6.4	-11.4	-6.0	-12.9
Second Quintile	90.4	4.5	38.2	-1,160	-66.9	-6.2	4.2	-4.2	2.1
Middle Quintile	90.2	2.5	19.2	-936	-12.9	1.7	28.8	-2.1	14.1
Fourth Quintile	71.3	1.0	6.5	-591	-3.9	5.3	35.6	-0.8	20.2
Top Quintile	73.3	2.1	12.1	-2,889	-5.9	5.6	42.8	-1.6	24.9
All	78.2	3.1	100.0	-976	-18.2	0.0	100.0	-2.6	11.9
<b>Addendum</b>									
80-90	72.0	0.9	1.8	-729	-2.9	2.2	13.7	-0.7	23.4
90-95	69.9	0.8	0.8	-909	-2.3	1.3	7.9	-0.6	23.9
95-99	78.5	1.7	2.1	-3,444	-4.9	1.3	9.3	-1.3	24.4
Top 1 Percent	96.5	5.6	7.3	-52,614	-12.0	0.8	11.9	-3.8	27.9
Top 0.1 Percent	99.6	6.7	3.8	-297,121	-12.7	0.4	5.8	-4.4	30.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <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	8,142	32.8	11,820	10.5	-816	-5.0	12,636	13.1	-6.9
Second Quintile	7,970	32.1	27,357	23.8	1,735	10.4	25,622	26.1	6.3
Middle Quintile	4,970	20.0	44,886	24.3	7,241	27.0	37,645	23.9	16.1
Fourth Quintile	2,665	10.7	72,171	21.0	15,161	30.3	57,010	19.4	21.0
Top Quintile	1,013	4.1	185,283	20.5	48,928	37.2	136,356	17.6	26.4
All	24,826	100.0	36,919	100.0	5,368	100.0	31,551	100.0	14.5
<b>Addendum</b>									
80-90	607	2.4	105,401	7.0	25,420	11.6	79,981	6.2	24.1
90-95	223	0.9	160,960	3.9	39,396	6.6	121,564	3.5	24.5
95-99	151	0.6	276,308	4.5	70,944	8.0	205,364	4.0	25.7
Top 1 Percent	34	0.1	1,383,004	5.1	438,584	11.0	944,420	4.0	31.7
Top 0.1 Percent	3	0.0	6,783,100	2.3	2,332,007	5.5	4,451,093	1.8	34.4

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% \$11,855; 40% \$22,674; 60% \$38,620; 80% \$67,504; 90% \$99,176; 95% \$140,736; 99% \$360,867; 99.9% \$1,487,112.

(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 T11-0218**  
**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, 2012 <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	71.7	7.1	9.9	-972	85.4	-1.1	-2.2	-7.7	-16.7
Second Quintile	96.4	6.2	19.4	-1,769	-78.3	-1.8	0.6	-5.7	1.6
Middle Quintile	90.0	2.7	12.4	-1,249	-13.2	-0.4	8.4	-2.3	14.8
Fourth Quintile	72.0	1.2	8.3	-848	-4.1	1.1	20.0	-0.9	20.9
Top Quintile	77.8	2.7	49.9	-5,734	-6.6	2.2	73.2	-1.9	26.8
All	81.9	2.9	100.0	-2,014	-9.4	0.0	100.0	-2.2	21.1
<b>Addendum</b>									
80-90	73.0	0.9	4.8	-1,022	-2.5	1.4	19.6	-0.6	24.9
90-95	76.8	0.9	2.6	-1,369	-2.5	0.8	10.7	-0.6	25.4
95-99	87.2	1.8	8.6	-5,066	-4.5	1.0	18.9	-1.3	27.3
Top 1 Percent	99.2	6.3	34.0	-83,476	-12.8	-0.9	24.0	-4.2	28.9
Top 0.1 Percent	99.7	7.0	17.2	-444,644	-12.9	-0.5	12.0	-4.5	30.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <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	9,976	20.5	12,634	2.8	-1,139	-1.1	13,773	4.0	-9.0
Second Quintile	10,734	22.0	31,005	7.4	2,259	2.3	28,746	9.0	7.3
Middle Quintile	9,714	19.9	55,609	12.1	9,451	8.8	46,158	13.1	17.0
Fourth Quintile	9,574	19.7	94,335	20.2	20,565	18.9	73,770	20.6	21.8
Top Quintile	8,539	17.5	302,475	57.7	86,754	71.0	215,720	53.6	28.7
All	48,707	100.0	91,956	100.0	21,420	100.0	70,536	100.0	23.3
<b>Addendum</b>									
80-90	4,612	9.5	161,129	16.6	41,089	18.2	120,040	16.1	25.5
90-95	1,871	3.8	212,984	8.9	55,441	9.9	157,544	8.6	26.0
95-99	1,657	3.4	395,702	14.6	112,980	17.9	282,722	13.6	28.6
Top 1 Percent	399	0.8	1,969,435	17.5	652,746	25.0	1,316,689	15.3	33.1
Top 0.1 Percent	38	0.1	9,819,482	8.3	3,444,430	12.5	6,375,053	7.0	35.1

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% \$11,855; 40% \$22,674; 60% \$38,620; 80% \$67,504; 90% \$99,176; 95% \$140,736; 99% \$360,867; 99.9% \$1,487,112.

(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 T11-0218**  
**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, 2012 <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	0.6	0.1	0.1	-8	-11.4	0.0	0.1	-0.1	0.7
Second Quintile	3.7	0.2	0.6	-42	-16.6	0.0	0.5	-0.2	1.2
Middle Quintile	49.4	0.9	4.2	-329	-17.3	-0.1	3.3	-0.9	4.3
Fourth Quintile	93.1	1.9	11.2	-1,103	-13.6	0.1	11.7	-1.7	10.5
Top Quintile	95.8	4.9	83.9	-8,570	-14.1	0.1	84.4	-3.6	22.3
All	47.1	3.3	100.0	-1,833	-14.1	0.0	100.0	-2.7	16.1
<b>Addendum</b>									
80-90	94.9	3.0	11.1	-2,550	-14.1	0.0	11.2	-2.5	15.3
90-95	96.9	3.2	10.6	-3,955	-11.7	0.4	13.2	-2.5	18.9
95-99	95.8	4.3	18.7	-8,758	-12.7	0.4	21.2	-3.2	22.3
Top 1 Percent	97.5	7.6	43.5	-70,474	-15.5	-0.7	38.9	-5.1	27.6
Top 0.1 Percent	99.5	8.3	22.3	-346,677	-14.7	-0.1	21.3	-5.3	30.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012 <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	5,424	14.9	8,807	1.9	68	0.1	8,739	2.3	0.8
Second Quintile	9,099	25.1	18,333	6.6	256	0.5	18,077	8.1	1.4
Middle Quintile	8,491	23.4	36,941	12.5	1,904	3.4	35,038	14.6	5.2
Fourth Quintile	6,762	18.6	66,644	18.0	8,108	11.6	58,537	19.4	12.2
Top Quintile	6,515	17.9	235,268	61.1	60,980	84.3	174,288	55.7	25.9
All	36,319	100.0	69,121	100.0	12,975	100.0	56,147	100.0	18.8
<b>Addendum</b>									
80-90	2,900	8.0	102,036	11.8	18,134	11.2	83,902	11.9	17.8
90-95	1,783	4.9	158,813	11.3	33,910	12.8	124,903	10.9	21.4
95-99	1,422	3.9	270,694	15.3	68,983	20.8	201,711	14.1	25.5
Top 1 Percent	411	1.1	1,385,408	22.7	453,365	39.5	932,043	18.8	32.7
Top 0.1 Percent	43	0.1	6,520,261	11.1	2,357,239	21.4	4,163,021	8.7	36.2

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 TRUIRJCA 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>

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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.