

Table T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile, 2009 ¹
Summary Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefit (\$)	Average Federal Tax Rate (Percent) ⁵	
	With Tax Benefit	Without Tax Benefit				Change due to Deductions	With Deductions
Lowest Quintile	0.7	99.4	0.0	0.1	1	0.0	-0.2
Second Quintile	6.7	93.3	0.1	1.0	13	0.0	8.0
Middle Quintile	25.7	74.3	0.2	5.6	80	-0.2	14.7
Fourth Quintile	49.4	50.6	0.3	13.7	230	-0.3	17.4
Top Quintile	78.1	21.9	0.9	79.7	1,527	-0.7	22.4
All	27.1	72.9	0.5	100.0	289	-0.4	18.1
Addendum							
80-90	71.2	28.8	0.5	13.5	511	-0.4	19.4
90-95	83.7	16.3	0.7	12.3	969	-0.6	20.9
95-99	86.1	13.9	0.9	20.6	1,977	-0.7	22.6
Top 1 Percent	88.2	11.8	1.2	33.3	12,551	-0.9	26.0
Top 0.1 Percent	93.5	6.5	1.7	18.3	68,940	-1.2	28.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.0

Proposal: 3.8

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,792, 40% \$38,213, 60% \$65,692, 80% \$104,318, 90% \$150,433, 95% \$203,190, 99% \$522,025, 99.9% \$2,131,606.

(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 T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile, 2009¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Lowest Quintile	0.7	99.4	0.0	0.1	1	-3.2	0.0	-0.1	0.0	-0.2
Second Quintile	6.7	93.3	0.1	1.0	13	0.6	0.1	-4.1	0.0	8.0
Middle Quintile	25.7	74.3	0.2	5.6	80	1.1	0.2	12.1	-0.2	14.7
Fourth Quintile	49.4	50.6	0.3	13.7	230	1.6	0.1	20.0	-0.3	17.4
Top Quintile	78.1	21.9	0.9	79.7	1,527	2.8	-0.4	63.7	-0.7	22.4
All	27.1	72.9	0.5	100.0	289	2.3	0.0	100.0	-0.4	18.1
Addendum										
80-90	71.2	28.8	0.5	13.5	511	2.1	0.0	14.6	-0.4	19.4
90-95	83.7	16.3	0.7	12.3	969	2.6	0.0	10.7	-0.6	20.9
95-99	86.1	13.9	0.9	20.6	1,977	2.9	-0.1	16.4	-0.7	22.6
Top 1 Percent	88.2	11.8	1.2	33.3	12,551	3.4	-0.3	22.1	-0.9	26.0
Top 0.1 Percent	93.5	6.5	1.7	18.3	68,940	4.0	-0.2	10.2	-1.2	28.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	37,398	24.8	11,139	-22	11,162	-0.2	4.0	4.9	0.0
Second Quintile	33,701	22.3	28,130	2,271	25,859	8.1	9.2	10.3	4.0
Middle Quintile	30,402	20.1	50,928	7,544	43,384	14.8	14.9	15.6	12.0
Fourth Quintile	25,999	17.2	83,030	14,642	68,387	17.6	20.8	21.1	19.9
Top Quintile	22,729	15.1	234,071	54,032	180,039	23.1	51.3	48.5	64.1
All	150,979	100.0	68,631	12,693	55,938	18.5	100.0	100.0	100.0
Addendum									
80-90	11,510	7.6	122,728	24,256	98,472	19.8	13.6	13.4	14.6
90-95	5,519	3.7	173,553	37,183	136,371	21.4	9.2	8.9	10.7
95-99	4,546	3.0	298,384	69,340	229,044	23.2	13.1	12.3	16.5
Top 1 Percent	1,154	0.8	1,380,494	371,248	1,009,246	26.9	15.4	13.8	22.4
Top 0.1 Percent	116	0.1	5,859,810	1,717,961	4,141,849	29.3	6.6	5.7	10.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.0

Proposal: 3.8

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2009 dollars): 20% \$19,792, 40% \$38,213, 60% \$65,692, 80% \$104,318, 90% \$150,433, 95% \$203,190, 99% \$522,025, 99.9% \$2,131,606.

(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 T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	0.0	-1.0	0.0	-5.7
Second Quintile	4.8	95.2	0.0	0.5	7	0.5	0.0	2.5	0.0	5.9
Middle Quintile	20.4	79.6	0.2	4.1	60	1.0	0.1	9.6	-0.1	13.4
Fourth Quintile	42.8	57.2	0.3	11.9	177	1.4	0.2	19.1	-0.2	16.9
Top Quintile	69.9	30.1	0.8	83.6	1,219	2.7	-0.3	69.7	-0.6	22.4
All	27.1	72.9	0.5	100.0	289	2.3	0.0	100.0	-0.4	18.1
Addendum										
80-90	62.2	37.8	0.5	14.8	428	2.1	0.0	16.5	-0.4	19.6
90-95	73.6	26.4	0.7	12.8	743	2.4	0.0	12.3	-0.5	21.2
95-99	81.1	18.9	0.8	21.3	1,588	2.7	-0.1	17.7	-0.6	22.4
Top 1 Percent	86.5	13.5	1.2	34.6	10,810	3.4	-0.3	23.2	-0.9	25.8
Top 0.1 Percent	92.5	7.5	1.7	19.1	60,256	4.0	-0.2	10.7	-1.2	28.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	30,811	20.4	10,429	-595	11,024	-5.7	3.1	4.0	-1.0
Second Quintile	30,805	20.4	25,498	1,515	23,983	5.9	7.6	8.8	2.4
Middle Quintile	29,640	19.6	45,048	6,113	38,935	13.6	12.9	13.7	9.5
Fourth Quintile	29,116	19.3	72,752	12,439	60,314	17.1	20.4	20.8	18.9
Top Quintile	29,857	19.8	195,312	44,951	150,361	23.0	56.3	53.2	70.0
All	150,979	100.0	68,631	12,693	55,938	18.5	100.0	100.0	100.0
Addendum									
80-90	15,099	10.0	104,284	20,883	83,401	20.0	15.2	14.9	16.5
90-95	7,518	5.0	145,101	31,466	113,635	21.7	10.5	10.1	12.3
95-99	5,846	3.9	254,000	58,348	195,652	23.0	14.3	13.5	17.8
Top 1 Percent	1,395	0.9	1,205,141	321,969	883,172	26.7	16.2	14.6	23.4
Top 0.1 Percent	138	0.1	5,155,011	1,506,689	3,648,323	29.2	6.9	6.0	10.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

Number of AMT Taxpayers (millions). Baseline: 3.0

Proposal: 3.8

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(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 T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	0.0	0.6	0.0	2.6
Second Quintile	3.6	96.4	0.0	0.8	4	0.3	0.1	5.1	0.0	8.9
Middle Quintile	12.6	87.5	0.1	4.2	27	0.5	0.1	12.9	-0.1	15.1
Fourth Quintile	32.3	67.7	0.3	14.5	112	1.1	0.1	21.4	-0.2	18.9
Top Quintile	60.4	39.6	0.7	80.6	670	2.2	-0.3	59.9	-0.5	23.2
All	18.2	81.8	0.4	100.0	130	1.7	0.0	100.0	-0.3	18.6
Addendum										
80-90	53.0	47.0	0.5	19.3	302	1.8	0.0	17.5	-0.4	21.4
90-95	64.1	35.9	0.6	14.4	463	1.9	0.0	12.4	-0.4	22.6
95-99	73.2	26.8	0.7	19.0	891	2.2	-0.1	14.0	-0.5	22.1
Top 1 Percent	80.9	19.1	1.1	28.0	6,587	2.9	-0.2	16.0	-0.8	27.4
Top 0.1 Percent	88.3	11.7	1.6	14.6	37,741	3.3	-0.1	7.2	-1.1	31.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	15,928	24.4	7,691	197	7,494	2.6	4.5	5.5	0.6
Second Quintile	14,749	22.6	19,388	1,729	17,659	8.9	10.6	11.9	5.0
Middle Quintile	13,104	20.1	32,811	4,980	27,830	15.2	15.9	16.7	12.8
Fourth Quintile	10,889	16.7	52,452	10,004	42,448	19.1	21.1	21.1	21.3
Top Quintile	10,176	15.6	127,722	30,262	97,460	23.7	48.1	45.3	60.2
All	65,239	100.0	41,404	7,838	33,566	18.9	100.0	100.0	100.0
Addendum									
80-90	5,386	8.3	76,418	16,650	59,768	21.8	15.2	14.7	17.5
90-95	2,627	4.0	104,693	24,137	80,556	23.1	10.2	9.7	12.4
95-99	1,804	2.8	177,218	40,003	137,215	22.6	11.8	11.3	14.1
Top 1 Percent	359	0.6	817,131	230,317	586,813	28.2	10.9	9.6	16.2
Top 0.1 Percent	33	0.1	3,560,360	1,149,160	2,411,200	32.3	4.3	3.6	7.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(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 T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-6.8
Second Quintile	6.6	93.4	0.0	0.3	11	0.7	0.0	1.1	0.0	4.7
Middle Quintile	26.9	73.1	0.2	3.0	87	1.2	0.1	6.3	-0.2	12.0
Fourth Quintile	48.7	51.4	0.3	10.1	213	1.5	0.2	17.0	-0.2	15.8
Top Quintile	75.2	24.8	0.8	86.6	1,541	2.9	-0.3	75.9	-0.7	22.1
All	41.0	59.0	0.6	100.0	536	2.5	0.0	100.0	-0.5	18.8
Addendum										
80-90	67.7	32.3	0.5	13.6	504	2.1	0.1	16.1	-0.4	18.8
90-95	78.7	21.4	0.7	12.9	907	2.5	0.0	12.9	-0.5	20.6
95-99	84.8	15.2	0.9	23.0	1,936	2.9	-0.1	20.2	-0.7	22.5
Top 1 Percent	88.7	11.3	1.2	37.0	12,117	3.5	-0.3	26.8	-0.9	25.4
Top 0.1 Percent	94.1	5.9	1.7	20.2	66,552	4.2	-0.2	12.1	-1.2	27.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total	
Lowest Quintile	6,690	11.2	13,760	-936	14,697	-6.8	1.4	1.9	-0.5	
Second Quintile	8,457	14.2	32,925	1,565	31,360	4.8	4.2	5.0	1.0	
Middle Quintile	11,153	18.7	58,474	7,122	51,351	12.2	9.9	10.8	6.3	
Fourth Quintile	15,150	25.4	88,068	14,119	73,949	16.0	20.3	21.1	16.9	
Top Quintile	18,010	30.2	236,078	53,706	182,372	22.8	64.5	61.7	76.2	
All	59,744	100.0	110,299	21,248	89,051	19.3	100.0	100.0	100.0	
Addendum										
80-90	8,649	14.5	122,710	23,517	99,194	19.2	16.1	16.1	16.0	
90-95	4,572	7.7	169,474	35,821	133,654	21.1	11.8	11.5	12.9	
95-99	3,811	6.4	292,035	67,493	224,542	23.1	16.9	16.1	20.3	
Top 1 Percent	979	1.6	1,330,820	350,262	980,558	26.3	19.8	18.0	27.0	
Top 0.1 Percent	97	0.2	5,602,474	1,600,083	4,002,391	28.6	8.3	7.3	12.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

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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 T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After-Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	-0.3	-16.1	0.0	-14.8
Second Quintile	5.2	94.8	0.0	2.9	8	0.9	0.1	6.7	0.0	3.1
Middle Quintile	26.5	73.5	0.2	20.1	87	1.3	0.3	32.8	-0.2	13.9
Fourth Quintile	53.2	46.8	0.4	31.4	250	1.9	0.1	33.9	-0.4	17.9
Top Quintile	71.5	28.5	0.7	45.7	774	2.2	-0.1	42.7	-0.5	22.5
All	16.2	83.8	0.3	100.0	86	2.1	0.0	100.0	-0.2	10.6
Addendum										
80-90	65.7	34.3	0.6	17.8	460	2.1	0.0	17.6	-0.5	21.2
90-95	82.1	17.9	0.7	7.8	687	2.2	0.0	7.3	-0.5	22.3
95-99	84.3	15.7	0.6	8.4	1,179	2.2	0.0	8.0	-0.5	21.8
Top 1 Percent	80.8	19.2	0.9	11.6	7,241	2.4	0.0	9.9	-0.7	26.3
Top 0.1 Percent	88.8	11.2	1.2	6.2	41,916	2.9	0.0	4.3	-0.9	28.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total	
Lowest Quintile	7,886	33.7	13,176	-1,956	15,132	-14.8	11.5	14.9	-15.8	
Second Quintile	7,129	30.4	29,467	912	28,555	3.1	23.3	25.3	6.7	
Middle Quintile	4,664	19.9	48,386	6,806	41,580	14.1	25.1	24.1	32.5	
Fourth Quintile	2,524	10.8	71,741	13,074	58,667	18.2	20.1	18.4	33.8	
Top Quintile	1,185	5.1	153,000	35,226	117,774	23.0	20.1	17.4	42.8	
All	23,435	100.0	38,440	4,166	34,274	10.8	100.0	100.0	100.0	
Addendum										
80-90	781	3.3	101,698	22,050	79,648	21.7	8.8	7.7	17.6	
90-95	229	1.0	135,764	31,013	104,751	22.8	3.5	3.0	7.3	
95-99	144	0.6	243,422	54,145	189,276	22.2	3.9	3.4	8.0	
Top 1 Percent	32	0.1	1,118,475	300,929	817,545	26.9	4.0	3.3	9.9	
Top 0.1 Percent	3	0.0	4,909,652	1,431,071	3,478,581	29.2	1.6	1.3	4.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(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 T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	-0.1	-3.7	0.0	-17.5
Second Quintile	7.2	92.8	0.0	0.7	12	1.3	0.0	1.4	0.0	2.7
Middle Quintile	34.3	65.7	0.2	6.8	114	1.4	0.1	12.0	-0.2	13.5
Fourth Quintile	63.1	36.9	0.4	16.0	297	1.8	0.2	22.1	-0.3	17.4
Top Quintile	87.4	12.6	0.9	76.6	1,739	2.7	-0.2	68.1	-0.7	23.7
All	34.8	65.2	0.5	100.0	359	2.4	0.0	100.0	-0.4	17.4
Addendum										
80-90	84.0	16.1	0.7	16.5	734	2.5	0.0	16.2	-0.5	20.4
90-95	89.1	11.0	0.8	13.1	1,170	2.7	0.0	11.8	-0.6	21.8
95-99	93.1	6.9	0.9	19.8	2,389	2.7	-0.1	17.6	-0.7	24.3
Top 1 Percent	92.3	7.7	1.1	27.2	12,979	2.9	-0.1	22.5	-0.8	27.4
Top 0.1 Percent	94.8	5.2	1.5	14.8	71,955	3.5	-0.1	10.0	-1.1	28.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	10,679	21.9	14,136	-2,476	16,612	-17.5	3.7	5.3	-3.7
Second Quintile	10,452	21.4	33,788	927	32,861	2.7	8.7	10.3	1.3
Middle Quintile	10,394	21.3	60,328	8,282	52,046	13.7	15.5	16.3	11.9
Fourth Quintile	9,395	19.3	95,703	16,948	78,755	17.7	22.2	22.2	22.0
Top Quintile	7,700	15.8	264,258	64,271	199,988	24.3	50.2	46.3	68.3
All	48,765	100.0	83,132	14,856	68,276	17.9	100.0	100.0	100.0
Addendum									
80-90	3,928	8.1	142,540	29,860	112,680	21.0	13.8	13.3	16.2
90-95	1,955	4.0	195,504	43,811	151,693	22.4	9.4	8.9	11.8
95-99	1,451	3.0	353,516	88,330	265,187	25.0	12.7	11.6	17.7
Top 1 Percent	366	0.8	1,583,826	447,441	1,136,385	28.3	14.3	12.5	22.6
Top 0.1 Percent	36	0.1	6,844,819	2,044,449	4,800,370	29.9	6.1	5.2	10.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

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

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(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 T09-0330
Deduction for Charitable Contributions Under Current Law
Distribution of Federal Tax Benefits by Cash Income Percentile Adjusted for Family Size, 2009¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Benefit as Percent of After- Tax Income ⁴	Share of Total Federal Tax Benefits	Average Federal Tax Benefits		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Benefit	Without Tax Benefit			Dollars	Percent	Change due to Deductions	With Deductions	Change due to Deductions	With Deductions
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	0.0	0.0	0.0	0.2
Second Quintile	0.0	100.0	0.0	0.0	0	0.0	0.0	0.9	0.0	1.8
Middle Quintile	6.0	94.0	0.0	0.6	14	1.0	0.1	2.1	0.0	3.3
Fourth Quintile	29.9	70.1	0.2	6.2	122	2.0	0.2	11.3	-0.2	8.8
Top Quintile	57.1	42.9	1.0	93.2	1,553	4.0	-0.3	85.5	-0.8	19.1
All	20.2	79.8	0.6	100.0	388	3.6	0.0	100.0	-0.5	14.2
Addendum										
80-90	47.0	53.0	0.4	9.5	348	2.7	0.1	12.7	-0.4	13.0
90-95	56.5	43.5	0.6	10.0	674	3.0	0.1	12.1	-0.5	16.1
95-99	70.0	30.0	0.9	23.2	1,646	3.7	0.0	22.9	-0.7	18.7
Top 1 Percent	84.5	15.5	1.7	50.5	13,313	4.8	-0.5	37.8	-1.3	24.9
Top 0.1 Percent	92.7	7.3	2.4	28.2	76,768	5.7	-0.4	17.5	-1.7	28.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	4,518	15.9	10,241	17	10,225	0.2	2.2	2.6	0.0
Second Quintile	6,908	24.3	21,365	394	20,971	1.8	7.2	8.2	0.9
Middle Quintile	4,712	16.6	39,436	1,318	38,118	3.3	9.0	10.2	2.1
Fourth Quintile	5,606	19.8	67,390	6,029	61,361	9.0	18.3	19.6	11.2
Top Quintile	6,619	23.3	197,494	39,278	158,216	19.9	63.4	59.5	85.8
All	28,390	100.0	72,658	10,674	61,984	14.7	100.0	100.0	100.0
Addendum									
80-90	3,007	10.6	95,095	12,711	82,385	13.4	13.9	14.1	12.6
90-95	1,640	5.8	133,885	22,163	111,723	16.6	10.7	10.4	12.0
95-99	1,554	5.5	230,630	44,686	185,944	19.4	17.4	16.4	22.9
Top 1 Percent	418	1.5	1,059,787	277,247	782,540	26.2	21.5	18.6	38.3
Top 0.1 Percent	40	0.1	4,494,318	1,342,558	3,151,760	29.9	8.8	7.2	17.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-2).

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

(1) Calendar year. Baseline is current law without the deduction for charitable contributions.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2009 dollars): 20% \$13,452, 40% \$24,939, 60% \$41,565, 80% \$64,974, 90% \$90,586, 95% \$126,051, 99% \$321,606, 99.9% \$1,307,820.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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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.