

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

Table T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2021 ¹
Summary Table

Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut ⁴				Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut		With Tax Increase					Change (%)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	*	**	30.2	85	-0.2	8.6	26	0.2	4.6
Second Quintile	*	**	71.2	106	-0.2	23.6	76	0.2	12.9
Middle Quintile	0.0	0	71.5	119	-0.2	22.6	85	0.1	20.2
Fourth Quintile	0.0	0	43.3	179	-0.1	16.9	77	0.1	24.3
Top Quintile	0.0	0	31.1	472	-0.1	28.1	147	0.0	31.0
All	0.0	0	50.0	150	-0.1	100.0	75	0.1	25.5
Addendum									
80-90	0.0	0	25.5	240	0.0	5.9	61	0.0	27.3
90-95	0.0	0	19.8	248	0.0	2.4	49	0.0	28.1
95-99	0.0	0	45.7	559	-0.1	9.8	256	0.1	30.3
Top 1 Percent	0.0	0	84.3	1,249	-0.1	10.1	1,053	0.1	36.3
Top 0.1 Percent	0.0	0	90.2	1,593	0.0	1.4	1,436	0.0	40.4

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

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.5

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(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% \$21,695; 40% \$44,916; 60% \$77,171; 80% \$135,885; 90% \$184,122; 95% \$268,473; 99% \$700,346; 99.9% \$3,089,039.

(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 T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 2021¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	30.2	-0.2	8.6	26	3.8	0.0	0.7	0.2	4.6
Second Quintile	*	71.2	-0.2	23.6	76	1.5	0.1	4.7	0.2	12.9
Middle Quintile	0.0	71.5	-0.2	22.6	85	0.6	0.0	11.5	0.1	20.2
Fourth Quintile	0.0	43.3	-0.1	16.9	77	0.3	0.0	19.4	0.1	24.3
Top Quintile	0.0	31.1	-0.1	28.1	147	0.1	-0.1	63.5	0.0	31.0
All	0.0	50.0	-0.1	100.0	75	0.3	0.0	100.0	0.1	25.5
Addendum										
80-90	0.0	25.5	0.0	5.9	61	0.1	0.0	14.9	0.0	27.3
90-95	0.0	19.8	0.0	2.4	49	0.1	0.0	10.1	0.0	28.1
95-99	0.0	45.7	-0.1	9.8	256	0.2	0.0	15.6	0.1	30.3
Top 1 Percent	0.0	84.3	-0.1	10.1	1,053	0.1	0.0	22.9	0.1	36.3
Top 0.1 Percent	0.0	90.2	0.0	1.4	1,436	0.0	0.0	10.5	0.0	40.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2021¹

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	44,914	25.3	15,473	3.9	680	0.7	14,793	5.0	4.4	
Second Quintile	41,386	23.3	39,807	9.3	5,038	4.6	34,769	10.9	12.7	
Middle Quintile	35,161	19.8	73,507	14.6	14,732	11.5	58,775	15.6	20.0	
Fourth Quintile	28,982	16.3	124,783	20.4	30,280	19.5	94,502	20.7	24.3	
Top Quintile	25,395	14.3	365,180	52.3	113,024	63.6	252,156	48.5	31.0	
All	177,436	100.0	99,897	100.0	25,432	100.0	74,464	100.0	25.5	
Addendum										
80-90	12,702	7.2	193,566	13.9	52,834	14.9	140,732	13.5	27.3	
90-95	6,350	3.6	256,712	9.2	72,085	10.1	184,626	8.9	28.1	
95-99	5,076	2.9	459,778	13.2	139,233	15.7	320,545	12.3	30.3	
Top 1 Percent	1,266	0.7	2,251,338	16.1	817,002	22.9	1,434,336	13.8	36.3	
Top 0.1 Percent	128	0.1	9,170,723	6.6	3,701,452	10.5	5,469,272	5.3	40.4	

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

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.5

* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(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% \$21,695; 40% \$44,916; 60% \$77,171; 80% \$135,885; 90% \$184,122; 95% \$268,473; 99% \$700,346; 99.9% \$3,089,039.

(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 T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 ¹
Detail Table

Cash Income Percentile ^{2,3}	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	32.5	-0.3	11.3	40	10.9	0.0	0.3	0.3	2.8
Second Quintile	0.0	55.4	-0.2	18.6	64	1.5	0.0	3.6	0.2	11.9
Middle Quintile	*	66.0	-0.1	10.7	40	0.3	0.0	9.2	0.1	18.1
Fourth Quintile	0.0	53.7	-0.1	21.5	87	0.3	0.0	18.9	0.1	23.9
Top Quintile	0.0	44.6	-0.1	37.9	156	0.2	-0.1	67.9	0.1	30.6
All	0.0	50.0	-0.1	100.0	75	0.3	0.0	100.0	0.1	25.5
Addendum										
80-90	0.0	44.6	-0.1	10.9	92	0.2	0.0	15.4	0.1	26.6
90-95	0.0	37.8	-0.1	5.8	89	0.1	0.0	11.9	0.0	28.1
95-99	0.0	45.4	-0.1	11.0	226	0.2	0.0	16.9	0.1	30.3
Top 1 Percent	0.0	79.7	-0.1	10.3	896	0.1	0.0	23.8	0.1	35.9
Top 0.1 Percent	0.0	88.7	0.0	1.5	1,316	0.0	0.0	11.2	0.0	40.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2021 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	37,178	21.0	14,595	3.1	371	0.3	14,223	4.0	2.5	
Second Quintile	38,317	21.6	35,761	7.7	4,193	3.6	31,568	9.2	11.7	
Middle Quintile	35,482	20.0	64,744	13.0	11,667	9.2	53,077	14.3	18.0	
Fourth Quintile	32,539	18.3	109,622	20.1	26,137	18.9	83,485	20.6	23.8	
Top Quintile	32,322	18.2	310,625	56.6	94,857	67.9	215,768	52.8	30.5	
All	177,436	100.0	99,897	100.0	25,432	100.0	74,464	100.0	25.5	
Addendum										
80-90	15,696	8.9	166,265	14.7	44,192	15.4	122,073	14.5	26.6	
90-95	8,670	4.9	221,109	10.8	61,988	11.9	159,120	10.4	28.0	
95-99	6,434	3.6	392,049	14.2	118,363	16.9	273,686	13.3	30.2	
Top 1 Percent	1,522	0.9	1,964,677	16.9	705,061	23.8	1,259,616	14.5	35.9	
Top 0.1 Percent	155	0.1	8,027,394	7.0	3,251,346	11.2	4,776,047	5.6	40.5	

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

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.5

* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(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% \$16,073; 40% \$30,417; 60% \$49,962; 80% \$80,967; 90% \$112,394; 95% \$158,969; 99% \$398,200; 99.9% \$1,834,620.

(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 T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 ¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	20.9	-0.1	5.1	12	1.7	0.0	1.4	0.1	6.3
Second Quintile	*	43.4	-0.1	9.2	22	0.8	0.0	5.4	0.1	9.8
Middle Quintile	*	83.6	-0.1	14.4	45	0.5	0.0	12.4	0.1	17.1
Fourth Quintile	0.0	91.7	-0.3	39.3	162	0.8	0.1	22.2	0.2	24.9
Top Quintile	0.0	74.7	-0.1	32.1	175	0.3	-0.1	58.4	0.1	32.4
All	*	55.8	-0.2	100.0	62	0.5	0.0	100.0	0.1	24.0
Addendum										
80-90	0.0	88.1	-0.2	14.2	165	0.5	0.0	12.6	0.1	27.4
90-95	0.0	70.3	-0.1	7.9	154	0.3	0.0	11.4	0.1	29.5
95-99	0.0	50.1	-0.1	5.9	153	0.2	-0.1	15.8	0.1	32.3
Top 1 Percent	0.0	77.5	-0.1	4.1	556	0.1	-0.1	18.6	0.0	39.6
Top 0.1 Percent	0.0	87.9	0.0	0.7	983	0.0	0.0	9.2	0.0	44.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2021 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	22,088	26.3	11,504	5.4	712	1.4	10,791	6.7	6.2	
Second Quintile	22,154	26.4	28,048	13.3	2,723	5.4	25,325	15.7	9.7	
Middle Quintile	16,643	19.8	48,631	17.3	8,275	12.3	40,357	18.8	17.0	
Fourth Quintile	12,591	15.0	79,427	21.4	19,598	22.1	59,829	21.1	24.7	
Top Quintile	9,531	11.4	212,488	43.3	68,572	58.5	143,916	38.5	32.3	
All	83,910	100.0	55,790	100.0	13,304	100.0	42,486	100.0	23.9	
Addendum										
80-90	4,466	5.3	115,551	11.0	31,499	12.6	84,052	10.5	27.3	
90-95	2,675	3.2	162,391	9.3	47,743	11.4	114,648	8.6	29.4	
95-99	2,004	2.4	273,062	11.7	87,998	15.8	185,064	10.4	32.2	
Top 1 Percent	386	0.5	1,366,920	11.3	541,076	18.7	825,844	8.9	39.6	
Top 0.1 Percent	37	0.0	6,164,851	4.9	2,766,315	9.3	3,398,535	3.6	44.9	

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

* Less than 0.05

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(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% \$16,073; 40% \$30,417; 60% \$49,962; 80% \$80,967; 90% \$112,394; 95% \$158,969; 99% \$398,200; 99.9% \$1,834,620.

(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 T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	44.8	-0.4	6.7	80	11.2	0.0	0.1	0.4	3.9
Second Quintile	0.0	63.2	-0.2	11.0	84	1.2	0.0	1.6	0.2	13.7
Middle Quintile	0.0	55.5	-0.1	9.3	40	0.3	0.0	6.1	0.1	17.6
Fourth Quintile	0.0	31.2	0.0	13.2	44	0.1	0.0	17.0	0.0	23.4
Top Quintile	0.0	33.1	-0.1	59.7	154	0.1	0.0	75.0	0.0	30.1
All	0.0	41.2	-0.1	100.0	87	0.2	0.0	100.0	0.1	27.0
Addendum										
80-90	0.0	28.8	-0.1	12.6	67	0.1	0.0	16.8	0.0	26.3
90-95	0.0	23.9	0.0	6.4	62	0.1	0.0	12.8	0.0	27.6
95-99	0.0	43.9	-0.1	20.3	265	0.2	0.0	18.4	0.1	29.7
Top 1 Percent	0.0	80.9	-0.1	20.5	1,033	0.1	0.0	26.9	0.1	35.0
Top 0.1 Percent	0.0	88.8	0.0	3.0	1,464	0.0	0.0	12.3	0.0	39.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2021 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	4,533	7.3	20,546	0.8	717	0.1	19,829	1.1	3.5	
Second Quintile	7,081	11.4	50,867	3.2	6,894	1.6	43,973	3.8	13.6	
Middle Quintile	12,584	20.3	83,709	9.4	14,709	6.1	69,001	10.6	17.6	
Fourth Quintile	16,288	26.3	134,734	19.6	31,469	17.0	103,266	20.6	23.4	
Top Quintile	20,964	33.8	359,562	67.4	107,987	75.0	251,574	64.6	30.0	
All	61,966	100.0	180,517	100.0	48,710	100.0	131,807	100.0	27.0	
Addendum										
80-90	10,147	16.4	190,315	17.3	50,066	16.8	140,249	17.4	26.3	
90-95	5,611	9.1	250,590	12.6	69,052	12.8	181,539	12.5	27.6	
95-99	4,134	6.7	453,673	16.8	134,472	18.4	319,201	16.2	29.6	
Top 1 Percent	1,072	1.7	2,169,074	20.8	757,926	26.9	1,411,148	18.5	34.9	
Top 0.1 Percent	109	0.2	8,632,609	8.4	3,398,145	12.3	5,234,463	7.0	39.4	

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

* Less than 0.05

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(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% \$16,073; 40% \$30,417; 60% \$49,962; 80% \$80,967; 90% \$112,394; 95% \$158,969; 99% \$398,200; 99.9% \$1,834,620.

(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 T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 ¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	51.8	-0.4	33.9	85	-15.1	0.3	-1.6	0.5	-2.6
Second Quintile	0.0	78.9	-0.4	53.6	160	2.9	0.3	16.2	0.4	13.3
Middle Quintile	0.0	40.6	-0.1	5.7	26	0.2	-0.2	26.6	0.0	20.7
Fourth Quintile	0.0	23.5	0.0	3.0	25	0.1	-0.2	25.6	0.0	24.2
Top Quintile	0.0	17.8	0.0	3.8	71	0.1	-0.3	33.1	0.0	29.8
All	0.0	53.0	-0.2	100.0	89	0.9	0.0	100.0	0.2	18.9
Addendum										
80-90	0.0	12.2	0.0	0.7	21	0.1	-0.1	12.1	0.0	27.5
90-95	0.0	12.7	0.0	0.3	26	0.0	0.0	5.4	0.0	28.6
95-99	0.0	35.9	-0.1	1.6	198	0.2	0.0	6.8	0.1	28.4
Top 1 Percent	0.0	73.5	-0.1	1.2	748	0.1	-0.1	8.8	0.0	36.0
Top 0.1 Percent	0.0	91.2	0.0	0.2	1,204	0.0	0.0	4.0	0.0	41.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2021 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	10,267	35.6	18,654	11.9	-561	-1.9	19,215	15.1	-3.0	
Second Quintile	8,573	29.7	43,303	23.1	5,601	15.9	37,701	24.7	12.9	
Middle Quintile	5,485	19.0	71,295	24.3	14,742	26.8	56,553	23.8	20.7	
Fourth Quintile	3,060	10.6	104,990	20.0	25,417	25.8	79,572	18.6	24.2	
Top Quintile	1,365	4.7	247,531	21.0	73,591	33.3	173,940	18.2	29.7	
All	28,870	100.0	55,694	100.0	10,447	100.0	45,246	100.0	18.8	
Addendum										
80-90	841	2.9	158,759	8.3	43,707	12.2	115,052	7.4	27.5	
90-95	276	1.0	208,520	3.6	59,608	5.5	148,912	3.1	28.6	
95-99	206	0.7	353,437	4.5	100,199	6.9	253,238	4.0	28.4	
Top 1 Percent	42	0.1	1,766,470	4.6	635,128	8.8	1,131,342	3.6	36.0	
Top 0.1 Percent	4	0.0	8,261,717	1.9	3,382,900	4.0	4,878,816	1.3	41.0	

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

* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(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% \$16,073; 40% \$30,417; 60% \$49,962; 80% \$80,967; 90% \$112,394; 95% \$158,969; 99% \$398,200; 99.9% \$1,834,620.

(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 T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 ¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	61.4	-0.5	25.3	112	-12.4	0.1	-0.5	0.6	-4.0
Second Quintile	0.0	79.7	-0.4	37.1	166	2.4	0.1	4.3	0.3	14.4
Middle Quintile	0.0	32.0	0.0	5.2	24	0.1	0.0	11.0	0.0	21.5
Fourth Quintile	0.0	10.7	0.0	3.8	18	0.1	-0.1	21.6	0.0	25.9
Top Quintile	0.0	23.1	-0.1	28.3	153	0.1	-0.1	63.4	0.0	31.7
All	0.0	42.4	-0.1	100.0	94	0.3	0.0	100.0	0.1	26.7
Addendum										
80-90	0.0	10.1	0.0	2.3	22	0.0	0.0	17.0	0.0	28.2
90-95	0.0	14.0	0.0	1.2	33	0.0	0.0	8.3	0.0	29.2
95-99	0.0	51.8	-0.1	12.9	352	0.2	0.0	15.5	0.1	30.9
Top 1 Percent	0.0	90.6	-0.1	12.0	1,306	0.1	0.0	22.6	0.1	37.1
Top 0.1 Percent	0.0	95.0	0.0	1.5	1,784	0.0	0.0	9.7	0.0	40.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2021 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	11,263	21.1	19,885	3.2	-905	-0.6	20,789	4.6	-4.6	
Second Quintile	11,161	20.9	49,413	8.0	6,937	4.2	42,476	9.3	14.0	
Middle Quintile	10,810	20.3	87,526	13.7	18,804	11.0	68,722	14.6	21.5	
Fourth Quintile	10,536	19.8	146,645	22.3	37,891	21.7	108,754	22.6	25.8	
Top Quintile	9,201	17.3	401,289	53.3	127,151	63.5	274,138	49.6	31.7	
All	53,289	100.0	129,942	100.0	34,574	100.0	95,367	100.0	26.6	
Addendum										
80-90	5,186	9.7	214,110	16.0	60,412	17.0	153,699	15.7	28.2	
90-95	1,733	3.3	303,096	7.6	88,350	8.3	214,746	7.3	29.2	
95-99	1,826	3.4	509,552	13.4	156,856	15.6	352,696	12.7	30.8	
Top 1 Percent	457	0.9	2,466,235	16.3	913,351	22.6	1,552,884	14.0	37.0	
Top 0.1 Percent	41	0.1	10,680,779	6.4	4,344,678	9.7	6,336,101	5.1	40.7	

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 current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

(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% \$16,073; 40% \$30,417; 60% \$49,962; 80% \$80,967; 90% \$112,394; 95% \$158,969; 99% \$398,200; 99.9% \$1,834,620.

(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 T11-0385
Tax Parameters Indexed with Chained CPI, Current Law
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 ¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent of Tax Units 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	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	1.0	0.0	0.2	1	0.5	0.0	0.2	0.0	1.0
Second Quintile	0.0	9.7	0.0	3.8	8	1.0	0.0	1.1	0.0	2.5
Middle Quintile	0.0	70.1	-0.1	17.1	45	1.0	0.0	5.4	0.1	8.3
Fourth Quintile	0.0	71.4	-0.1	29.0	108	0.6	0.1	13.9	0.1	17.4
Top Quintile	0.0	56.2	-0.1	49.9	168	0.2	-0.1	79.5	0.1	29.8
All	0.0	38.1	-0.1	100.0	56	0.3	0.0	100.0	0.1	21.3
Addendum										
80-90	0.0	64.7	-0.1	18.3	142	0.4	0.0	12.6	0.1	21.7
90-95	0.0	50.3	-0.1	10.5	126	0.2	0.0	13.1	0.1	25.2
95-99	0.0	44.8	-0.1	12.3	181	0.2	0.0	22.0	0.1	30.2
Top 1 Percent	0.0	66.8	-0.1	8.8	527	0.1	-0.1	31.8	0.0	37.9
Top 0.1 Percent	0.0	81.7	0.0	1.3	809	0.0	0.0	14.8	0.0	43.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2021 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	8,452	18.7	14,208	3.0	147	0.2	14,061	3.8	1.0	
Second Quintile	12,578	27.9	29,860	9.4	745	1.1	29,116	11.6	2.5	
Middle Quintile	9,608	21.3	57,529	13.8	4,705	5.3	52,824	16.1	8.2	
Fourth Quintile	6,853	15.2	99,438	17.0	17,163	13.8	82,275	17.9	17.3	
Top Quintile	7,567	16.8	300,877	56.9	89,464	79.5	211,412	50.8	29.7	
All	45,100	100.0	88,729	100.0	18,873	100.0	69,855	100.0	21.3	
Addendum										
80-90	3,293	7.3	150,565	12.4	32,534	12.6	118,031	12.3	21.6	
90-95	2,127	4.7	208,153	11.1	52,272	13.1	155,882	10.5	25.1	
95-99	1,723	3.8	361,414	15.6	108,987	22.1	252,427	13.8	30.2	
Top 1 Percent	424	0.9	1,688,185	17.9	639,163	31.8	1,049,022	14.1	37.9	
Top 0.1 Percent	41	0.1	7,153,784	7.3	3,108,406	14.8	4,045,378	5.2	43.5	

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 current law, proposal is current law with all parameters indexed by chained CPI starting in 2012.

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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% \$16,073; 40% \$30,417; 60% \$49,962; 80% \$80,967; 90% \$112,394; 95% \$158,969; 99% \$398,200; 99.9% \$1,834,620.

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