

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

**Table T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2021 <sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase or 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>	
	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	*	**	29.8	78	-0.2	4.2	23	0.2	2.5
Second Quintile	*	**	72.4	119	-0.2	14.3	86	0.2	10.6
Middle Quintile	0.0	0	94.1	127	-0.2	16.8	120	0.2	17.6
Fourth Quintile	*	**	98.4	200	-0.2	22.8	196	0.2	20.8
Top Quintile	*	**	96.8	433	-0.2	41.9	413	0.1	27.1
All	*	**	73.1	194	-0.2	100.0	141	0.1	22.1
<b>Addendum</b>									
80-90	0.0	0	99.5	320	-0.2	16.0	316	0.2	23.5
90-95	0.0	0	99.6	418	-0.2	10.6	416	0.2	24.1
95-99	0.1	-251	91.4	628	-0.2	11.4	559	0.1	27.2
Top 1 Percent	0.5	-237	77.3	1,072	-0.1	4.0	790	0.0	31.8
Top 0.1 Percent	0.8	-199	84.3	1,635	0.0	0.7	1,328	0.0	35.3

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

Number of AMT Taxpayers (millions). Baseline: 8.9

Proposal: 9.0

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax 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 T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2021<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	29.8	-0.2	4.2	23	6.4	0.0	0.5	0.2	2.5
Second Quintile	*	72.4	-0.2	14.3	86	2.1	0.1	4.5	0.2	10.6
Middle Quintile	0.0	94.1	-0.2	16.8	120	0.9	0.0	11.6	0.2	17.6
Fourth Quintile	*	98.4	-0.2	22.8	196	0.8	0.0	19.2	0.2	20.8
Top Quintile	*	96.8	-0.2	41.9	413	0.4	-0.1	64.2	0.1	27.1
All	*	73.1	-0.2	100.0	141	0.6	0.0	100.0	0.1	22.1
<b>Addendum</b>										
80-90	0.0	99.5	-0.2	16.0	316	0.7	0.0	14.8	0.2	23.5
90-95	0.0	99.6	-0.2	10.6	416	0.7	0.0	10.0	0.2	24.1
95-99	0.1	91.4	-0.2	11.4	559	0.5	0.0	16.2	0.1	27.2
Top 1 Percent	0.5	77.3	-0.1	4.0	790	0.1	-0.1	23.2	0.0	31.8
Top 0.1 Percent	0.8	84.3	0.0	0.7	1,328	0.0	-0.1	10.6	0.0	35.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2021<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	44,914	25.3	15,473	3.9	365	0.4	15,108	4.9	2.4	
Second Quintile	41,386	23.3	39,807	9.3	4,133	4.4	35,674	10.7	10.4	
Middle Quintile	35,161	19.8	73,507	14.6	12,785	11.6	60,722	15.4	17.4	
Fourth Quintile	28,982	16.3	124,783	20.4	25,730	19.2	99,052	20.8	20.6	
Top Quintile	25,395	14.3	365,180	52.3	98,540	64.3	266,640	49.0	27.0	
All	177,436	100.0	99,897	100.0	21,935	100.0	77,961	100.0	22.0	
<b>Addendum</b>										
80-90	12,702	7.2	193,566	13.9	45,190	14.8	148,377	13.6	23.4	
90-95	6,350	3.6	256,712	9.2	61,495	10.0	195,216	9.0	24.0	
95-99	5,076	2.9	459,778	13.2	124,437	16.2	335,342	12.3	27.1	
Top 1 Percent	1,266	0.7	2,251,338	16.1	715,650	23.3	1,535,688	14.1	31.8	
Top 0.1 Percent	128	0.1	9,170,723	6.6	3,237,399	10.7	5,933,324	5.5	35.3	

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

Number of AMT Taxpayers (millions). Baseline: 8.9

Proposal: 9.0

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax 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 T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	32.8	-0.3	6.0	40	-34.2	0.0	-0.1	0.3	-0.5
Second Quintile	0.0	59.3	-0.3	12.3	80	2.5	0.1	3.3	0.2	9.4
Middle Quintile	*	88.2	-0.1	10.8	76	0.8	0.0	9.0	0.1	15.4
Fourth Quintile	*	98.2	-0.2	24.6	189	0.8	0.0	18.8	0.2	20.6
Top Quintile	*	97.1	-0.2	46.3	358	0.4	-0.1	68.8	0.1	26.8
All	*	73.1	-0.2	100.0	141	0.6	0.0	100.0	0.1	22.1
<b>Addendum</b>										
80-90	0.0	99.2	-0.2	17.7	282	0.7	0.0	15.5	0.2	23.2
90-95	0.0	99.2	-0.2	11.8	341	0.6	0.0	12.0	0.2	24.5
95-99	0.0	94.4	-0.2	12.4	481	0.5	0.0	17.4	0.1	27.0
Top 1 Percent	0.6	74.6	-0.1	4.4	727	0.1	-0.1	24.0	0.0	31.4
Top 0.1 Percent	1.2	82.4	0.0	0.8	1,277	0.0	-0.1	11.3	0.0	35.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2021 <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	37,178	21.0	14,595	3.1	-117	-0.1	14,712	4.0	-0.8	
Second Quintile	38,317	21.6	35,761	7.7	3,277	3.2	32,484	9.0	9.2	
Middle Quintile	35,482	20.0	64,744	13.0	9,903	9.0	54,841	14.1	15.3	
Fourth Quintile	32,539	18.3	109,622	20.1	22,441	18.8	87,181	20.5	20.5	
Top Quintile	32,322	18.2	310,625	56.6	82,987	68.9	227,638	53.2	26.7	
All	177,436	100.0	99,897	100.0	21,935	100.0	77,961	100.0	22.0	
<b>Addendum</b>										
80-90	15,696	8.9	166,265	14.7	38,312	15.5	127,953	14.5	23.0	
90-95	8,670	4.9	221,109	10.8	53,782	12.0	167,326	10.5	24.3	
95-99	6,434	3.6	392,049	14.2	105,173	17.4	286,877	13.3	26.8	
Top 1 Percent	1,522	0.9	1,964,677	16.9	616,150	24.1	1,348,526	14.8	31.4	
Top 0.1 Percent	155	0.1	8,027,394	7.0	2,840,295	11.3	5,187,098	5.8	35.4	

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

Number of AMT Taxpayers (millions). Baseline: 8.9

Proposal: 9.0

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax 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 T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	*	20.7	-0.1	3.8	10	1.7	0.0	1.3	0.1	5.1
Second Quintile	0.0	42.5	-0.1	9.0	23	1.0	0.0	5.5	0.1	8.7
Middle Quintile	*	85.2	-0.1	15.2	53	0.7	0.0	12.8	0.1	15.6
Fourth Quintile	0.0	98.1	-0.3	33.1	152	0.9	0.1	22.8	0.2	22.4
Top Quintile	0.0	96.1	-0.2	38.8	236	0.4	-0.1	57.4	0.1	27.8
All	*	59.2	-0.2	100.0	69	0.6	0.0	100.0	0.1	21.0
<b>Addendum</b>										
80-90	0.0	98.5	-0.2	12.8	166	0.6	0.0	12.8	0.1	24.4
90-95	0.0	98.5	-0.2	10.1	218	0.5	0.0	11.4	0.1	25.7
95-99	0.0	93.1	-0.2	11.4	329	0.5	0.0	15.1	0.1	27.2
Top 1 Percent	0.0	66.8	-0.1	4.6	690	0.2	-0.1	18.1	0.1	33.6
Top 0.1 Percent	0.0	81.0	0.0	0.9	1,337	0.1	-0.1	9.1	0.0	38.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2021 <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	22,088	26.3	11,504	5.4	573	1.3	10,931	6.5	5.0	
Second Quintile	22,154	26.4	28,048	13.3	2,422	5.5	25,626	15.3	8.6	
Middle Quintile	16,643	19.8	48,631	17.3	7,523	12.8	41,108	18.5	15.5	
Fourth Quintile	12,591	15.0	79,427	21.4	17,642	22.7	61,785	21.0	22.2	
Top Quintile	9,531	11.4	212,488	43.3	58,902	57.5	153,586	39.5	27.7	
All	83,910	100.0	55,790	100.0	11,645	100.0	44,145	100.0	20.9	
<b>Addendum</b>										
80-90	4,466	5.3	115,551	11.0	28,046	12.8	87,504	10.6	24.3	
90-95	2,675	3.2	162,391	9.3	41,528	11.4	120,863	8.7	25.6	
95-99	2,004	2.4	273,062	11.7	73,821	15.1	199,240	10.8	27.0	
Top 1 Percent	386	0.5	1,366,920	11.3	458,911	18.1	908,009	9.5	33.6	
Top 0.1 Percent	37	0.0	6,164,851	4.9	2,388,641	9.2	3,776,210	3.8	38.8	

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax 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 T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	46.2	-0.4	2.4	80	-18.2	0.0	-0.1	0.4	-1.8
Second Quintile	*	72.9	-0.3	6.4	134	2.7	0.0	1.4	0.3	10.1
Middle Quintile	*	88.7	-0.1	8.1	96	0.8	0.0	5.8	0.1	14.4
Fourth Quintile	*	98.4	-0.2	23.9	219	0.8	0.0	16.5	0.2	19.7
Top Quintile	0.0	97.7	-0.2	59.2	422	0.4	-0.1	76.2	0.1	26.5
All	*	88.7	-0.2	100.0	241	0.6	0.0	100.0	0.1	23.4
<b>Addendum</b>										
80-90	0.0	99.6	-0.2	22.9	337	0.8	0.0	16.8	0.2	22.8
90-95	0.0	99.6	-0.2	15.1	401	0.7	0.0	12.9	0.2	24.0
95-99	0.0	95.5	-0.2	15.7	569	0.5	0.0	19.2	0.1	26.9
Top 1 Percent	0.0	77.8	-0.1	5.4	757	0.1	-0.1	27.3	0.0	30.8
Top 0.1 Percent	0.0	83.7	0.0	1.0	1,299	0.0	-0.1	12.4	0.0	34.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	4,533	7.3	20,546	0.8	-439	-0.1	20,984	1.1	-2.1	
Second Quintile	7,081	11.4	50,867	3.2	4,992	1.4	45,875	3.8	9.8	
Middle Quintile	12,584	20.3	83,709	9.4	11,982	5.8	71,727	10.5	14.3	
Fourth Quintile	16,288	26.3	134,734	19.6	26,328	16.5	108,406	20.6	19.5	
Top Quintile	20,964	33.8	359,562	67.4	94,839	76.3	264,722	64.7	26.4	
All	61,966	100.0	180,517	100.0	42,049	100.0	138,468	100.0	23.3	
<b>Addendum</b>										
80-90	10,147	16.4	190,315	17.3	43,003	16.8	147,313	17.4	22.6	
90-95	5,611	9.1	250,590	12.6	59,778	12.9	190,812	12.5	23.9	
95-99	4,134	6.7	453,673	16.8	121,350	19.3	332,323	16.0	26.8	
Top 1 Percent	1,072	1.7	2,169,074	20.8	666,801	27.4	1,502,273	18.8	30.7	
Top 0.1 Percent	109	0.2	8,632,609	8.4	2,975,757	12.4	5,656,851	7.2	34.5	

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax 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 T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	52.6	-0.4	22.8	88	-5.8	0.5	-5.9	0.5	-7.6
Second Quintile	0.0	89.4	-0.5	39.7	184	4.7	0.4	14.3	0.4	9.5
Middle Quintile	0.0	95.1	-0.2	13.6	99	0.8	-0.2	27.2	0.1	17.2
Fourth Quintile	0.0	98.2	-0.2	14.2	184	0.8	-0.2	27.7	0.2	21.3
Top Quintile	0.0	96.1	-0.2	9.6	281	0.4	-0.4	36.7	0.1	26.8
All	0.0	78.3	-0.3	100.0	138	1.6	0.0	100.0	0.3	15.3
<b>Addendum</b>										
80-90	0.0	99.2	-0.2	5.5	258	0.7	-0.1	13.3	0.2	24.6
90-95	0.0	99.9	-0.2	2.1	305	0.6	-0.1	6.0	0.2	25.8
95-99	0.0	83.5	-0.1	1.5	287	0.3	-0.1	7.8	0.1	26.4
Top 1 Percent	0.0	71.9	-0.1	0.6	547	0.1	-0.2	9.5	0.0	31.8
Top 0.1 Percent	0.0	83.6	0.0	0.1	1,078	0.0	-0.1	4.3	0.0	36.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,267	35.6	18,654	11.9	-1,510	-6.4	20,164	15.2	-8.1	
Second Quintile	8,573	29.7	43,303	23.1	3,926	13.9	39,377	24.7	9.1	
Middle Quintile	5,485	19.0	71,295	24.3	12,132	27.4	59,163	23.8	17.0	
Fourth Quintile	3,060	10.6	104,990	20.0	22,122	27.9	82,868	18.6	21.1	
Top Quintile	1,365	4.7	247,531	21.0	65,942	37.1	181,590	18.2	26.6	
All	28,870	100.0	55,694	100.0	8,404	100.0	47,290	100.0	15.1	
<b>Addendum</b>										
80-90	841	2.9	158,759	8.3	38,769	13.4	119,990	7.4	24.4	
90-95	276	1.0	208,520	3.6	53,388	6.1	155,132	3.1	25.6	
95-99	206	0.7	353,437	4.5	93,033	7.9	260,405	3.9	26.3	
Top 1 Percent	42	0.1	1,766,470	4.6	561,178	9.7	1,205,292	3.7	31.8	
Top 0.1 Percent	4	0.0	8,261,717	1.9	2,974,978	4.4	5,286,739	1.4	36.0	

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

\* Less than 0.05

(1) Calendar year. Baseline is current policy, proposal is current policy with all tax 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 T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	62.1	-0.5	10.9	117	-5.3	0.1	-1.5	0.6	-10.6
Second Quintile	0.0	95.3	-0.5	20.3	219	4.7	0.1	3.5	0.4	9.9
Middle Quintile	*	97.4	-0.2	10.3	115	0.8	0.0	10.4	0.1	17.3
Fourth Quintile	*	99.4	-0.2	23.0	263	0.8	0.0	21.3	0.2	21.6
Top Quintile	*	97.4	-0.2	35.4	464	0.4	-0.2	66.1	0.1	28.1
All	*	89.4	-0.2	100.0	226	0.8	0.0	100.0	0.2	22.6
<b>Addendum</b>										
80-90	0.0	99.8	-0.2	15.9	370	0.7	0.0	17.2	0.2	24.3
90-95	0.0	99.7	-0.2	7.3	509	0.7	0.0	8.6	0.2	25.6
95-99	*	92.1	-0.2	8.7	573	0.4	-0.1	16.9	0.1	28.4
Top 1 Percent	0.3	82.2	-0.1	3.5	919	0.1	-0.2	23.5	0.0	32.6
Top 0.1 Percent	0.5	88.4	0.0	0.5	1,505	0.0	-0.1	10.1	0.0	35.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2021 <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	11,263	21.1	19,885	3.2	-2,221	-1.6	22,106	4.6	-11.2
Second Quintile	11,161	20.9	49,413	8.0	4,663	3.4	44,750	9.3	9.4
Middle Quintile	10,810	20.3	87,526	13.7	15,012	10.4	72,514	14.6	17.2
Fourth Quintile	10,536	19.8	146,645	22.3	31,417	21.3	115,228	22.6	21.4
Top Quintile	9,201	17.3	401,289	53.3	112,111	66.4	289,178	49.6	27.9
All	53,289	100.0	129,942	100.0	29,167	100.0	100,774	100.0	22.5
<b>Addendum</b>									
80-90	5,186	9.7	214,110	16.0	51,703	17.3	162,407	15.7	24.2
90-95	1,733	3.3	303,096	7.6	76,995	8.6	226,101	7.3	25.4
95-99	1,826	3.4	509,552	13.4	143,979	16.9	365,573	12.4	28.3
Top 1 Percent	457	0.9	2,466,235	16.3	803,806	23.6	1,662,428	14.1	32.6
Top 0.1 Percent	41	0.1	10,680,779	6.4	3,819,401	10.1	6,861,378	5.3	35.8

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 policy, proposal is current policy with all tax 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 T11-0387**  
**Tax Parameters Indexed with Chained CPI, Current Policy**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.9	0.0	0.1	1	0.6	0.0	0.1	0.0	0.7
Second Quintile	0.0	9.0	0.0	1.9	7	1.1	0.0	1.1	0.0	2.1
Middle Quintile	0.0	69.3	-0.1	11.2	52	1.4	0.0	5.1	0.1	6.5
Fourth Quintile	0.0	95.7	-0.2	25.2	163	1.2	0.1	13.3	0.2	13.7
Top Quintile	0.1	95.7	-0.2	61.5	360	0.5	-0.1	80.2	0.1	24.6
All	*	48.0	-0.1	100.0	98	0.6	0.0	100.0	0.1	17.5
<b>Addendum</b>										
80-90	0.0	98.1	-0.2	19.8	266	1.0	0.1	12.4	0.2	17.5
90-95	0.0	98.6	-0.2	16.0	332	0.8	0.0	12.9	0.2	20.4
95-99	0.0	94.5	-0.2	19.0	488	0.6	0.0	21.9	0.1	24.6
Top 1 Percent	0.8	66.2	-0.1	6.8	710	0.1	-0.2	33.0	0.0	32.2
Top 0.1 Percent	1.9	72.3	0.0	1.2	1,267	0.1	-0.1	15.6	0.0	37.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2021 <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	8,452	18.7	14,208	3.0	105	0.1	14,103	3.6	0.7	
Second Quintile	12,578	27.9	29,860	9.4	619	1.1	29,241	11.1	2.1	
Middle Quintile	9,608	21.3	57,529	13.8	3,666	5.1	53,863	15.7	6.4	
Fourth Quintile	6,853	15.2	99,438	17.0	13,422	13.2	86,016	17.8	13.5	
Top Quintile	7,567	16.8	300,877	56.9	73,762	80.4	227,114	52.0	24.5	
All	45,100	100.0	88,729	100.0	15,403	100.0	73,326	100.0	17.4	
<b>Addendum</b>										
80-90	3,293	7.3	150,565	12.4	26,115	12.4	124,450	12.4	17.3	
90-95	2,127	4.7	208,153	11.1	42,052	12.9	166,102	10.7	20.2	
95-99	1,723	3.8	361,414	15.6	88,518	22.0	272,897	14.2	24.5	
Top 1 Percent	424	0.9	1,688,185	17.9	543,192	33.1	1,144,993	14.7	32.2	
Top 0.1 Percent	41	0.1	7,153,784	7.3	2,681,521	15.7	4,472,263	5.5	37.5	

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 policy, proposal is current policy with all tax 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.