

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

Table T11-0405
The Gingrich Tax Plan: All Taxpayers Adopt Flat Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile, 2015¹
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 (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	25.6	-240	10.4	641	-0.1	0.0	6	0.1	2.0
Second Quintile	64.5	-640	16.0	731	1.1	1.4	-295	-1.0	8.2
Middle Quintile	84.3	-1,469	12.4	965	2.4	4.5	-1,118	-2.0	13.9
Fourth Quintile	91.5	-3,294	7.6	1,283	3.7	9.7	-2,916	-3.0	16.4
Top Quintile	96.2	-30,062	3.7	2,422	12.8	84.3	-28,572	-9.5	16.3
All	67.2	-7,548	10.6	914	7.8	100.0	-4,936	-6.1	14.8
Addendum									
80-90	94.8	-6,145	5.1	2,100	4.9	8.5	-5,723	-3.8	18.2
90-95	96.5	-11,061	3.4	1,928	6.5	7.6	-10,551	-5.0	18.3
95-99	98.4	-29,685	1.6	6,229	10.3	17.0	-28,789	-7.7	17.6
Top 1 Percent	99.8	-344,541	0.2	3,424	25.5	51.1	-340,179	-17.7	12.8
Top 0.1 Percent	100.0	-1,913,064	*	**	34.0	29.2	-1,893,557	-22.7	10.8

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

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 0.0

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is current policy. Proposal implements the Gingrich tax plan, assuming that all taxpayers adopt the 15 percent flat tax. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Gingrich-plan.cfm>. For a description of TPC's current law and current policy baselines, see<http://www.taxpolicycenter.org/T11-0270>

(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% \$19,342; 40% \$39,862; 60% \$69,074; 80% \$119,546; 90% \$169,987; 95% \$242,597; 99% \$629,809; 99.9% \$2,868,534.

(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 T11-0405
The Gingrich Tax Plan: All Taxpayers Adopt Flat Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile, 2015 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	25.6	10.4	-0.1	0.0	6	2.5	0.2	0.5	0.1	2.0
Second Quintile	64.5	16.0	1.1	1.4	-295	-10.5	1.0	4.8	-1.0	8.2
Middle Quintile	84.3	12.4	2.4	4.5	-1,118	-12.5	2.5	12.9	-2.0	13.9
Fourth Quintile	91.5	7.6	3.7	9.7	-2,916	-15.5	3.6	21.9	-3.0	16.4
Top Quintile	96.2	3.7	12.8	84.3	-28,572	-36.8	-7.2	59.8	-9.5	16.3
All	67.2	10.6	7.8	100.0	-4,936	-29.2	0.0	100.0	-6.1	14.8
Addendum										
80-90	94.8	5.1	4.9	8.5	-5,723	-17.3	2.4	16.8	-3.8	18.2
90-95	96.5	3.4	6.5	7.6	-10,551	-21.3	1.2	11.7	-5.0	18.3
95-99	98.4	1.6	10.3	17.0	-28,789	-30.4	-0.3	16.2	-7.7	17.6
Top 1 Percent	99.8	0.2	25.5	51.1	-340,179	-58.2	-10.5	15.2	-17.7	12.8
Top 0.1 Percent	100.0	*	34.0	29.2	-1,893,557	-67.7	-6.9	5.8	-22.7	10.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2015 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	43,801	25.9	11,368	3.7	227	0.4	11,141	4.5	2.0
Second Quintile	38,297	22.7	30,850	8.7	2,825	3.8	28,026	10.0	9.2
Middle Quintile	33,246	19.7	56,491	13.8	8,968	10.5	47,523	14.7	15.9
Fourth Quintile	27,764	16.4	97,100	19.8	18,816	18.3	78,284	20.2	19.4
Top Quintile	24,598	14.6	301,089	54.4	77,672	67.0	223,417	51.1	25.8
All	168,946	100.0	80,584	100.0	16,888	100.0	63,696	100.0	21.0
Addendum									
80-90	12,369	7.3	150,582	13.7	33,145	14.4	117,437	13.5	22.0
90-95	6,040	3.6	213,273	9.5	49,634	10.5	163,638	9.2	23.3
95-99	4,936	2.9	375,241	13.6	94,854	16.4	280,388	12.9	25.3
Top 1 Percent	1,253	0.7	1,918,232	17.7	584,752	25.7	1,333,480	15.5	30.5
Top 0.1 Percent	129	0.1	8,360,965	7.9	2,798,765	12.6	5,562,200	6.7	33.5

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

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 0.0

* Less than 0.05

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(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.

Table T11-0405
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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015¹
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	22.2	9.0	-0.1	-0.1	13	-6.4	-0.1	-0.4	0.1	-1.8
Second Quintile	56.8	16.2	1.1	1.1	-270	-12.9	0.6	3.2	-1.0	6.6
Middle Quintile	81.2	13.1	2.3	3.9	-968	-13.7	1.8	10.2	-1.9	12.2
Fourth Quintile	89.7	9.5	3.1	7.8	-2,094	-13.0	4.0	21.5	-2.5	16.5
Top Quintile	94.8	4.9	12.2	87.0	-23,102	-35.5	-6.3	65.4	-9.1	16.5
All	67.2	10.6	7.8	100.0	-4,936	-29.2	0.0	100.0	-6.1	14.8
Addendum										
80-90	94.0	5.6	4.7	8.9	-4,709	-16.6	2.8	18.4	-3.7	18.3
90-95	94.3	5.5	6.0	8.0	-8,398	-19.7	1.6	13.4	-4.6	18.8
95-99	96.3	3.6	9.5	17.1	-22,794	-28.4	0.2	17.8	-7.1	17.9
Top 1 Percent	99.4	0.6	25.1	53.1	-292,667	-58.1	-10.9	15.8	-17.5	12.7
Top 0.1 Percent	99.9	0.1	34.0	30.5	-1,679,134	-67.6	-7.2	6.0	-22.6	10.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	36,457	21.6	10,602	2.8	-209	-0.3	10,811	3.7	-2.0
Second Quintile	35,217	20.9	27,635	7.2	2,096	2.6	25,539	8.4	7.6
Middle Quintile	33,605	19.9	49,901	12.3	7,077	8.3	42,824	13.4	14.2
Fourth Quintile	31,021	18.4	84,761	19.3	16,082	17.5	68,678	19.8	19.0
Top Quintile	31,406	18.6	254,525	58.7	65,158	71.7	189,367	55.3	25.6
All	168,946	100.0	80,584	100.0	16,888	100.0	63,696	100.0	21.0
Addendum									
80-90	15,725	9.3	128,613	14.9	28,299	15.6	100,314	14.7	22.0
90-95	7,925	4.7	182,258	10.6	42,637	11.8	139,621	10.3	23.4
95-99	6,244	3.7	320,925	14.7	80,344	17.6	240,582	14.0	25.0
Top 1 Percent	1,512	0.9	1,668,229	18.5	503,719	26.7	1,164,510	16.4	30.2
Top 0.1 Percent	151	0.1	7,425,020	8.3	2,482,548	13.2	4,942,473	7.0	33.4

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

Number of AMT Taxpayers (millions). Baseline: 6.1 Proposal: 0.0

* 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% \$13,687; 40% \$26,567; 60% \$44,163; 80% \$72,423; 90% \$104,181; 95% \$147,975; 99% \$384,375; 99.9% \$1,764,281.

(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.

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015¹
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	21.9	7.6	-0.2	-0.2	13	3.5	0.5	1.7	0.2	4.7
Second Quintile	48.4	17.4	0.5	1.1	-102	-5.7	1.3	6.2	-0.5	7.9
Middle Quintile	79.7	13.8	1.5	4.3	-489	-8.8	2.7	15.1	-1.3	13.6
Fourth Quintile	87.9	11.2	3.0	9.5	-1,426	-11.4	3.8	24.6	-2.4	18.3
Top Quintile	91.8	7.6	12.4	85.0	-15,340	-35.2	-8.2	52.3	-9.2	16.9
All	57.9	11.7	6.3	100.0	-2,209	-25.1	0.0	100.0	-5.0	15.0
Addendum										
80-90	92.6	6.7	5.6	11.4	-3,939	-18.3	1.4	17.0	-4.3	19.1
90-95	88.1	11.4	6.1	8.5	-6,059	-18.9	0.9	12.2	-4.6	19.8
95-99	93.5	6.5	10.0	17.9	-17,040	-30.8	-1.1	13.4	-7.6	17.0
Top 1 Percent	98.7	1.3	28.5	47.3	-221,007	-61.9	-9.4	9.8	-19.5	12.0
Top 0.1 Percent	99.9	0.1	39.4	26.1	-1,364,648	-70.5	-5.6	3.7	-25.3	10.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	23,196	28.5	8,395	5.4	378	1.2	8,017	6.5	4.5
Second Quintile	19,667	24.2	21,310	11.7	1,790	4.9	19,520	13.4	8.4
Middle Quintile	15,891	19.5	37,519	16.6	5,588	12.4	31,931	17.7	14.9
Fourth Quintile	11,931	14.7	60,761	20.2	12,520	20.8	48,240	20.1	20.6
Top Quintile	9,954	12.2	167,534	46.5	43,578	60.5	123,956	43.0	26.0
All	81,336	100.0	44,116	100.0	8,815	100.0	35,301	100.0	20.0
Addendum									
80-90	5,175	6.4	92,340	13.3	21,566	15.6	70,774	12.8	23.4
90-95	2,512	3.1	131,560	9.2	32,142	11.3	99,419	8.7	24.4
95-99	1,882	2.3	225,150	11.8	55,276	14.5	169,874	11.1	24.6
Top 1 Percent	385	0.5	1,132,088	12.1	357,136	19.2	774,952	10.4	31.6
Top 0.1 Percent	34	0.0	5,399,109	5.2	1,934,445	9.3	3,464,664	4.2	35.8

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

* Less than 0.05

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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.

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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 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	26.0	12.3	0.4	0.1	-62	8.5	-0.1	-0.3	-0.4	-5.1
Second Quintile	65.5	14.0	1.5	0.6	-540	-18.1	0.2	1.3	-1.4	6.2
Middle Quintile	83.6	10.6	2.8	3.1	-1,546	-18.4	1.0	6.2	-2.4	10.6
Fourth Quintile	91.9	7.6	3.1	6.8	-2,627	-14.0	3.8	19.0	-2.5	15.5
Top Quintile	96.4	3.5	12.1	89.2	-27,279	-35.5	-4.9	73.7	-9.0	16.4
All	83.4	7.9	8.9	100.0	-10,195	-31.2	0.0	100.0	-7.0	15.3
Addendum										
80-90	95.0	4.9	4.4	8.1	-5,178	-16.1	3.5	19.2	-3.5	18.0
90-95	97.3	2.6	6.0	8.2	-9,652	-20.1	2.1	14.8	-4.6	18.4
95-99	97.6	2.3	9.3	17.4	-25,573	-27.6	1.0	20.7	-7.0	18.2
Top 1 Percent	99.7	0.3	24.2	55.6	-313,310	-57.0	-11.4	19.1	-17.0	12.8
Top 0.1 Percent	99.9	0.1	32.7	31.7	-1,757,008	-66.8	-7.7	7.1	-22.0	10.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 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	4,463	7.6	15,631	0.8	-738	-0.2	16,369	1.1	-4.7
Second Quintile	6,865	11.7	39,057	3.1	2,974	1.1	36,083	3.7	7.6
Middle Quintile	11,932	20.3	64,653	8.9	8,422	5.2	56,231	10.0	13.0
Fourth Quintile	15,574	26.5	104,032	18.8	18,781	15.2	85,252	19.8	18.1
Top Quintile	19,635	33.4	302,339	68.7	76,903	78.5	225,436	65.9	25.4
All	58,870	100.0	146,762	100.0	32,659	100.0	114,103	100.0	22.3
Addendum									
80-90	9,415	16.0	149,979	16.3	32,134	15.7	117,845	16.5	21.4
90-95	5,079	8.6	208,633	12.3	48,076	12.7	160,557	12.1	23.0
95-99	4,077	6.9	367,942	17.4	92,619	19.6	275,323	16.7	25.2
Top 1 Percent	1,065	1.8	1,845,234	22.7	550,063	30.5	1,295,171	20.5	29.8
Top 0.1 Percent	108	0.2	7,994,782	10.0	2,628,985	14.8	5,365,796	8.7	32.9

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

* Less than 0.05

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(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 T11-0405
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Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015¹
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	20.3	11.2	-0.4	-1.5	58	-3.7	-1.9	-10.4	0.4	-10.8
Second Quintile	68.8	15.2	1.4	10.8	-434	-21.8	-0.1	10.3	-1.3	4.7
Middle Quintile	79.5	17.3	2.4	16.7	-1,103	-13.1	2.7	29.7	-2.0	13.3
Fourth Quintile	85.9	13.1	3.0	17.7	-2,034	-12.3	3.4	33.8	-2.4	17.4
Top Quintile	94.5	4.9	9.8	56.2	-14,293	-29.2	-4.2	36.4	-7.3	17.8
All	58.0	13.5	3.3	100.0	-1,273	-21.1	0.0	100.0	-2.9	10.7
Addendum										
80-90	94.1	5.3	5.1	12.2	-4,818	-16.7	0.9	16.2	-3.9	19.4
90-95	93.7	5.0	5.7	5.3	-7,474	-18.4	0.2	6.3	-4.4	19.4
95-99	96.1	3.8	9.1	11.9	-20,272	-28.2	-0.8	8.1	-6.9	17.6
Top 1 Percent	99.5	0.5	24.5	26.8	-254,689	-55.4	-4.4	5.8	-17.0	13.7
Top 0.1 Percent	99.8	0.2	34.5	14.9	-1,646,815	-67.3	-2.7	1.9	-22.8	11.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015¹

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	8,554	32.8	13,984	10.3	-1,563	-8.5	15,547	13.2	-11.2
Second Quintile	8,234	31.5	33,302	23.5	1,996	10.4	31,305	25.6	6.0
Middle Quintile	5,041	19.3	54,971	23.8	8,428	27.0	46,543	23.3	15.3
Fourth Quintile	2,893	11.1	83,770	20.8	16,587	30.4	67,182	19.3	19.8
Top Quintile	1,307	5.0	194,776	21.8	48,971	40.6	145,806	18.9	25.1
All	26,121	100.0	44,620	100.0	6,035	100.0	38,585	100.0	13.5
Addendum									
80-90	840	3.2	124,047	8.9	28,871	15.4	95,176	7.9	23.3
90-95	238	0.9	171,264	3.5	40,622	6.1	130,642	3.1	23.7
95-99	194	0.7	293,736	4.9	72,007	8.9	221,728	4.3	24.5
Top 1 Percent	35	0.1	1,501,783	4.5	459,950	10.2	1,041,833	3.6	30.6
Top 0.1 Percent	3	0.0	7,219,902	1.9	2,445,732	4.7	4,774,170	1.4	33.9

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

* Less than 0.05

(1) Calendar year. Baseline is current policy. Proposal implements the Gingrich tax plan, assuming that all taxpayers adopt the 15 percent flat tax. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Gingrich-plan.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(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% \$13,687; 40% \$26,567; 60% \$44,163; 80% \$72,423; 90% \$104,181; 95% \$147,975; 99% \$384,375; 99.9% \$1,764,281.

(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 T11-0405
The Gingrich Tax Plan: All Taxpayers Adopt Flat Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015¹
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	20.8	13.2	-0.2	-0.1	38	-1.8	-0.8	-2.8	0.3	-14.1
Second Quintile	72.3	14.6	1.6	2.1	-572	-25.4	0.1	2.4	-1.5	4.4
Middle Quintile	87.7	10.2	3.4	6.5	-1,919	-18.3	1.4	11.3	-2.8	12.6
Fourth Quintile	93.2	6.4	3.5	10.8	-3,201	-14.4	4.0	25.1	-2.8	16.8
Top Quintile	97.7	2.2	12.0	80.6	-28,979	-33.1	-4.7	63.9	-8.8	17.8
All	73.2	9.7	7.4	100.0	-5,999	-28.2	0.0	100.0	-5.9	14.9
Addendum										
80-90	97.1	2.9	5.1	9.8	-6,674	-17.0	2.5	18.8	-3.9	19.1
90-95	97.9	2.1	6.0	7.4	-11,191	-18.9	1.4	12.5	-4.6	19.6
95-99	98.9	1.1	9.8	16.4	-31,166	-26.9	0.3	17.5	-7.2	19.5
Top 1 Percent	99.9	0.2	25.1	47.0	-376,733	-55.0	-9.0	15.1	-17.3	14.1
Top 0.1 Percent	100.0	*	33.8	26.1	-2,239,167	-65.9	-5.9	5.3	-22.3	11.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015¹

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	10,299	20.5	14,919	3.0	-2,147	-2.1	17,066	4.3	-14.4
Second Quintile	10,995	21.9	37,962	8.1	2,258	2.3	35,704	9.6	6.0
Middle Quintile	10,131	20.2	67,712	13.3	10,477	9.9	57,235	14.2	15.5
Fourth Quintile	10,153	20.2	112,761	22.3	22,183	21.1	90,578	22.6	19.7
Top Quintile	8,372	16.7	329,225	53.6	87,561	68.6	241,664	49.7	26.6
All	50,185	100.0	102,460	100.0	21,289	100.0	81,172	100.0	20.8
Addendum									
80-90	4,416	8.8	171,499	14.7	39,368	16.3	132,132	14.3	23.0
90-95	1,992	4.0	245,849	9.5	59,371	11.1	186,478	9.1	24.2
95-99	1,588	3.2	434,482	13.4	115,884	17.2	318,598	12.4	26.7
Top 1 Percent	375	0.8	2,183,049	15.9	684,661	24.0	1,498,388	13.8	31.4
Top 0.1 Percent	35	0.1	10,034,824	6.9	3,400,497	11.2	6,634,327	5.7	33.9

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

* Less than 0.05

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

(1) Calendar year. Baseline is current policy. Proposal implements the Gingrich tax plan, assuming that all taxpayers adopt the 15 percent flat tax. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Gingrich-plan.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

(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% \$13,687; 40% \$26,567; 60% \$44,163; 80% \$72,423; 90% \$104,181; 95% \$147,975; 99% \$384,375; 99.9% \$1,764,281.

(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 T11-0405
The Gingrich Tax Plan: All Taxpayers Adopt Flat Tax
Baseline: Current Policy
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015¹
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	17.8	0.4	0.3	0.1	-27	-37.1	0.0	0.1	-0.3	0.4
Second Quintile	42.9	1.1	0.8	0.6	-168	-43.4	0.1	0.8	-0.7	1.0
Middle Quintile	77.5	9.9	1.9	2.7	-813	-33.6	1.4	5.4	-1.8	3.6
Fourth Quintile	91.7	7.2	3.8	6.1	-2,554	-28.4	4.9	15.8	-3.3	8.4
Top Quintile	96.4	3.4	16.8	90.4	-33,785	-54.4	-6.4	77.7	-12.8	10.8
All	64.0	4.4	10.5	100.0	-6,815	-50.6	0.0	100.0	-8.7	8.5
Addendum										
80-90	95.5	4.0	6.4	7.6	-6,257	-33.4	4.0	15.5	-5.3	10.7
90-95	96.3	3.6	9.4	8.5	-12,716	-40.1	2.3	13.0	-7.6	11.4
95-99	97.2	2.8	13.5	19.2	-31,074	-47.2	1.4	22.0	-10.5	11.7
Top 1 Percent	99.6	0.4	29.5	55.2	-306,887	-67.5	-14.1	27.3	-20.5	9.9
Top 0.1 Percent	99.9	0.1	37.5	29.6	-1,641,506	-72.6	-9.2	11.5	-24.7	9.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015¹

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	6,748	17.4	10,638	2.4	72	0.1	10,565	2.8	0.7
Second Quintile	9,924	25.5	22,647	7.4	388	0.7	22,259	8.8	1.7
Middle Quintile	8,724	22.4	44,646	12.8	2,422	4.0	42,225	14.6	5.4
Fourth Quintile	6,359	16.4	77,029	16.1	8,994	10.9	68,035	17.2	11.7
Top Quintile	7,090	18.2	263,589	61.4	62,165	84.2	201,424	56.7	23.6
All	38,882	100.0	78,233	100.0	13,472	100.0	64,761	100.0	17.2
Addendum									
80-90	3,205	8.2	117,227	12.4	18,756	11.5	98,470	12.5	16.0
90-95	1,775	4.6	166,728	9.7	31,730	10.8	134,997	9.5	19.0
95-99	1,634	4.2	296,750	15.9	65,880	20.6	230,870	15.0	22.2
Top 1 Percent	476	1.2	1,495,891	23.4	455,007	41.4	1,040,883	19.7	30.4
Top 0.1 Percent	48	0.1	6,639,891	10.5	2,260,725	20.7	4,379,166	8.3	34.1

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 implements the Gingrich tax plan, assuming that all taxpayers adopt the 15 percent flat tax. For a detailed description of TPC's interpretation of the plan, see

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