

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

**Table T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2015<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 (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
<b>Lowest Quintile</b>	43.1	-616	0.6	185	2.4	0.9	-265	-2.3	1.6
<b>Second Quintile</b>	86.1	-1,330	0.7	170	4.2	3.3	-1,144	-3.7	7.9
<b>Middle Quintile</b>	97.8	-2,831	0.1	144	5.9	6.9	-2,744	-4.9	13.2
<b>Fourth Quintile</b>	99.4	-6,963	0.0	0	9.1	14.5	-6,879	-7.1	15.1
<b>Top Quintile</b>	99.9	-40,422	0.0	0	18.7	74.2	-39,750	-13.2	16.1
<b>All</b>	81.2	-9,738	0.3	176	12.7	100.0	-7,799	-9.7	14.3
<b>Addendum</b>									
<b>80-90</b>	99.9	-13,864	0.0	0	12.2	12.9	-13,718	-9.1	16.1
<b>90-95</b>	99.9	-22,876	0.0	0	14.5	10.4	-22,663	-10.6	15.8
<b>95-99</b>	100.0	-50,421	0.0	0	18.4	18.5	-49,314	-13.1	15.3
<b>Top 1 Percent</b>	100.0	-347,484	0.0	0	27.2	32.5	-341,447	-17.8	16.9
<b>Top 0.1 Percent</b>	100.0	-1,738,537	0.0	0	33.1	16.7	-1,714,069	-20.5	17.5

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

Number of AMT Taxpayers (millions). Baseline: 27.0

Proposal: 0.0

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law. Proposal implements the Santorum tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Santorum-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 T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2015 <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	43.1	0.6	2.4	0.9	-265	-58.7	-0.2	0.4	-2.3	1.6
Second Quintile	86.1	0.7	4.2	3.3	-1,144	-31.9	0.6	4.8	-3.7	7.9
Middle Quintile	97.8	0.1	5.9	6.9	-2,744	-26.9	2.3	12.7	-4.9	13.2
Fourth Quintile	99.4	0.0	9.1	14.5	-6,879	-31.9	2.6	20.9	-7.1	15.1
Top Quintile	99.9	0.0	18.7	74.2	-39,750	-45.1	-5.3	61.1	-13.2	16.1
All	81.2	0.3	12.7	100.0	-7,799	-40.3	0.0	100.0	-9.7	14.3
<b>Addendum</b>										
80-90	99.9	0.0	12.2	12.9	-13,718	-36.1	1.0	15.4	-9.1	16.1
90-95	99.9	0.0	14.5	10.4	-22,663	-40.1	0.0	10.5	-10.6	15.8
95-99	100.0	0.0	18.4	18.5	-49,314	-46.2	-1.6	14.5	-13.1	15.3
Top 1 Percent	100.0	0.0	27.2	32.5	-341,447	-51.4	-4.7	20.8	-17.8	16.9
Top 0.1 Percent	100.0	0.0	33.1	16.7	-1,714,069	-53.9	-2.9	9.7	-20.5	17.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2015 <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	43,801	25.9	11,368	3.7	451	0.6	10,917	4.6	4.0
Second Quintile	38,297	22.7	30,850	8.7	3,581	4.2	27,270	10.1	11.6
Middle Quintile	33,246	19.7	56,491	13.8	10,201	10.4	46,290	14.9	18.1
Fourth Quintile	27,764	16.4	97,100	19.8	21,572	18.3	75,528	20.3	22.2
Top Quintile	24,598	14.6	301,089	54.4	88,236	66.4	212,853	50.6	29.3
All	168,946	100.0	80,584	100.0	19,353	100.0	61,230	100.0	24.0
<b>Addendum</b>									
80-90	12,369	7.3	150,582	13.7	38,003	14.4	112,580	13.5	25.2
90-95	6,040	3.6	213,273	9.5	56,455	10.4	156,818	9.2	26.5
95-99	4,936	2.9	375,241	13.6	106,649	16.1	268,593	12.8	28.4
Top 1 Percent	1,253	0.7	1,918,232	17.7	664,854	25.5	1,253,379	15.2	34.7
Top 0.1 Percent	129	0.1	8,360,965	7.9	3,180,199	12.5	5,180,766	6.4	38.0

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

Number of AMT Taxpayers (millions). Baseline: 27.0 Proposal: 0.0

\* Less than 0.05

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

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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 T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 <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	43.6	0.6	4.0	1.2	-419	-238.8	-0.7	-0.5	-4.0	-2.3
Second Quintile	75.7	0.8	4.3	2.8	-1,056	-37.0	0.2	3.3	-3.8	6.5
Middle Quintile	94.9	0.1	5.4	5.7	-2,233	-27.2	1.9	10.3	-4.5	12.0
Fourth Quintile	99.3	*	8.1	12.7	-5,389	-29.4	3.2	20.6	-6.4	15.3
Top Quintile	99.7	0.0	18.0	77.5	-32,499	-44.1	-4.5	66.2	-12.8	16.2
All	81.2	0.3	12.7	100.0	-7,799	-40.3	0.0	100.0	-9.7	14.3
<b>Addendum</b>										
80-90	99.6	0.0	11.3	13.0	-10,923	-34.3	1.6	16.9	-8.5	16.3
90-95	99.7	0.0	14.1	11.4	-18,976	-39.6	0.1	11.8	-10.4	15.9
95-99	99.9	0.0	17.4	19.0	-40,108	-44.5	-1.2	16.0	-12.5	15.6
Top 1 Percent	100.0	0.0	27.1	34.0	-296,292	-51.6	-5.0	21.5	-17.8	16.7
Top 0.1 Percent	100.0	0.0	33.2	17.5	-1,527,120	-54.1	-3.0	10.1	-20.6	17.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2015 <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	36,457	21.6	10,602	2.8	175	0.2	10,427	3.7	1.7
Second Quintile	35,217	20.9	27,635	7.2	2,858	3.1	24,777	8.4	10.3
Middle Quintile	33,605	19.9	49,901	12.3	8,210	8.4	41,691	13.5	16.5
Fourth Quintile	31,021	18.4	84,761	19.3	18,364	17.4	66,397	19.9	21.7
Top Quintile	31,406	18.6	254,525	58.7	73,642	70.7	180,884	54.9	28.9
All	168,946	100.0	80,584	100.0	19,353	100.0	61,230	100.0	24.0
<b>Addendum</b>									
80-90	15,725	9.3	128,613	14.9	31,893	15.3	96,720	14.7	24.8
90-95	7,925	4.7	182,258	10.6	47,926	11.6	134,332	10.3	26.3
95-99	6,244	3.7	320,925	14.7	90,197	17.2	230,728	13.9	28.1
Top 1 Percent	1,512	0.9	1,668,229	18.5	574,122	26.6	1,094,107	16.0	34.4
Top 0.1 Percent	151	0.1	7,425,020	8.3	2,823,203	13.1	4,601,818	6.7	38.0

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

Number of AMT Taxpayers (millions). Baseline: 27.0 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.

**Table T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015<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	30.9	0.0	1.7	1.1	-138	-28.4	0.2	1.6	-1.6	4.1
Second Quintile	64.9	0.0	2.0	2.6	-384	-19.0	1.4	6.3	-1.8	7.7
Middle Quintile	93.2	0.0	4.0	6.8	-1,268	-20.8	3.0	15.0	-3.4	12.9
Fourth Quintile	99.1	0.0	7.4	14.0	-3,480	-25.7	3.5	23.5	-5.7	16.6
Top Quintile	99.3	0.0	19.0	75.3	-22,370	-44.9	-8.0	53.5	-13.4	16.4
All	69.7	0.0	10.6	100.0	-3,636	-36.6	0.0	100.0	-8.2	14.3
<b>Addendum</b>										
80-90	99.0	0.0	12.1	14.5	-8,306	-34.9	0.4	15.7	-9.0	16.8
90-95	99.2	0.0	14.6	11.9	-13,983	-39.0	-0.4	10.8	-10.6	16.7
95-99	100.0	0.0	17.3	17.7	-27,841	-43.2	-1.6	13.5	-12.4	16.3
Top 1 Percent	100.0	0.0	33.6	31.2	-239,554	-57.0	-6.5	13.6	-21.2	15.9
Top 0.1 Percent	100.0	0.0	41.1	15.2	-1,306,193	-58.7	-3.3	6.2	-24.2	17.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2015<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	23,196	28.5	8,395	5.4	486	1.4	7,910	6.6	5.8
Second Quintile	19,667	24.2	21,310	11.7	2,020	4.9	19,290	13.6	9.5
Middle Quintile	15,891	19.5	37,519	16.6	6,100	12.0	31,418	18.0	16.3
Fourth Quintile	11,931	14.7	60,761	20.2	13,555	20.0	47,206	20.3	22.3
Top Quintile	9,954	12.2	167,534	46.5	49,841	61.5	117,693	42.1	29.8
All	81,336	100.0	44,116	100.0	9,922	100.0	34,194	100.0	22.5
<b>Addendum</b>									
80-90	5,175	6.4	92,340	13.3	23,777	15.3	68,563	12.8	25.8
90-95	2,512	3.1	131,560	9.2	35,893	11.2	95,667	8.6	27.3
95-99	1,882	2.3	225,150	11.8	64,465	15.0	160,685	10.9	28.6
Top 1 Percent	385	0.5	1,132,088	12.1	419,998	20.0	712,090	9.9	37.1
Top 0.1 Percent	34	0.0	5,399,109	5.2	2,224,196	9.5	3,174,913	3.9	41.2

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

\* Less than 0.05

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(3) The cash income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2011 dollars): 20% \$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 T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 <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	63.6	0.0	7.3	0.5	-1,115	-414.0	-0.4	-0.3	-7.1	-5.4
Second Quintile	86.4	0.0	6.3	1.6	-2,170	-47.3	-0.1	1.3	-5.6	6.2
Middle Quintile	96.0	0.0	5.9	4.2	-3,188	-31.4	1.0	6.5	-4.9	10.8
Fourth Quintile	99.6	0.0	8.4	11.7	-6,872	-31.2	2.8	18.4	-6.6	14.6
Top Quintile	99.9	0.0	17.7	81.9	-38,236	-44.1	-3.3	74.1	-12.7	16.0
All	94.5	0.0	14.3	100.0	-15,579	-41.6	0.0	100.0	-10.6	14.9
<b>Addendum</b>										
80-90	99.9	0.0	11.0	12.9	-12,520	-34.2	2.0	17.6	-8.4	16.1
90-95	99.9	0.0	14.1	12.0	-21,711	-40.1	0.3	12.8	-10.4	15.6
95-99	99.9	0.0	17.5	20.7	-46,453	-45.1	-1.1	17.9	-12.6	15.4
Top 1 Percent	100.0	0.0	25.6	36.3	-312,960	-50.2	-4.4	25.7	-17.0	16.8
Top 0.1 Percent	100.0	0.0	31.5	18.7	-1,580,129	-52.9	-2.8	11.8	-19.8	17.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2015 <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	4,463	7.6	15,631	0.8	269	0.1	15,362	1.1	1.7
Second Quintile	6,865	11.7	39,057	3.1	4,590	1.4	34,467	3.7	11.8
Middle Quintile	11,932	20.3	64,653	8.9	10,149	5.5	54,503	10.1	15.7
Fourth Quintile	15,574	26.5	104,032	18.8	22,044	15.6	81,989	19.8	21.2
Top Quintile	19,635	33.4	302,339	68.7	86,740	77.3	215,599	65.8	28.7
All	58,870	100.0	146,762	100.0	37,422	100.0	109,340	100.0	25.5
<b>Addendum</b>									
80-90	9,415	16.0	149,979	16.3	36,597	15.6	113,382	16.6	24.4
90-95	5,079	8.6	208,633	12.3	54,212	12.5	154,421	12.2	26.0
95-99	4,077	6.9	367,942	17.4	103,020	19.1	264,922	16.8	28.0
Top 1 Percent	1,065	1.8	1,845,234	22.7	622,904	30.1	1,222,330	20.2	33.8
Top 0.1 Percent	108	0.2	7,994,782	10.0	2,985,227	14.7	5,009,555	8.4	37.3

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

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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.

**Table T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015<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	67.1	2.5	5.6	9.0	-820	109.5	-8.1	-11.3	-5.9	-11.2
Second Quintile	91.5	3.2	5.7	18.1	-1,719	-51.9	-2.8	11.1	-5.2	4.8
Middle Quintile	97.6	0.6	6.7	19.3	-2,994	-29.6	4.4	30.3	-5.5	12.9
Fourth Quintile	99.3	0.2	8.3	20.0	-5,418	-28.8	5.1	32.7	-6.5	16.0
Top Quintile	99.4	0.0	14.3	33.5	-20,099	-37.3	1.5	37.3	-10.3	17.4
All	85.8	2.0	8.1	100.0	-2,998	-39.8	0.0	100.0	-6.7	10.2
<b>Addendum</b>										
80-90	99.4	0.0	10.8	10.7	-9,958	-31.5	1.9	15.3	-8.0	17.5
90-95	98.8	0.0	11.5	4.4	-14,535	-32.6	0.6	6.0	-8.5	17.5
95-99	100.0	0.0	13.3	7.1	-28,674	-36.7	0.4	8.1	-9.8	16.8
Top 1 Percent	100.0	0.0	25.8	11.3	-253,566	-49.0	-1.4	7.8	-16.9	17.6
Top 0.1 Percent	100.0	0.0	33.0	5.7	-1,469,544	-53.2	-0.9	3.3	-20.4	17.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2015<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	8,554	32.8	13,984	10.3	-749	-3.3	14,733	13.0	-5.4
Second Quintile	8,234	31.5	33,302	23.5	3,310	13.8	29,991	25.5	9.9
Middle Quintile	5,041	19.3	54,971	23.8	10,107	25.9	44,863	23.4	18.4
Fourth Quintile	2,893	11.1	83,770	20.8	18,824	27.7	64,945	19.4	22.5
Top Quintile	1,307	5.0	194,776	21.8	53,899	35.8	140,877	19.0	27.7
All	26,121	100.0	44,620	100.0	7,536	100.0	37,084	100.0	16.9
<b>Addendum</b>									
80-90	840	3.2	124,047	8.9	31,599	13.5	92,448	8.0	25.5
90-95	238	0.9	171,264	3.5	44,550	5.4	126,714	3.1	26.0
95-99	194	0.7	293,736	4.9	78,127	7.7	215,609	4.3	26.6
Top 1 Percent	35	0.1	1,501,783	4.5	517,839	9.2	983,944	3.6	34.5
Top 0.1 Percent	3	0.0	7,219,902	1.9	2,763,114	4.2	4,456,788	1.4	38.3

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

\* Less than 0.05

(1) Calendar year. Baseline is current law. Proposal implements the Santorum tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Santorum-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 T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015<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	75.7	0.0	7.3	2.2	-1,164	114.3	-2.3	-3.1	-7.8	-14.6
Second Quintile	98.1	0.0	7.4	5.2	-2,513	-60.8	-1.2	2.5	-6.6	4.3
Middle Quintile	99.5	0.0	8.1	8.4	-4,461	-34.6	1.4	11.7	-6.6	12.4
Fourth Quintile	100.0	0.0	10.6	17.2	-9,107	-34.3	3.1	24.4	-8.1	15.5
Top Quintile	100.0	0.0	18.6	66.8	-42,826	-43.4	-1.0	64.4	-13.0	17.0
All	94.3	0.0	13.8	100.0	-10,694	-42.5	0.0	100.0	-10.4	14.1
<b>Addendum</b>										
80-90	100.0	0.0	13.0	13.5	-16,390	-36.5	1.6	17.4	-9.6	16.7
90-95	100.0	0.0	15.8	10.4	-28,133	-41.8	0.1	10.7	-11.4	15.9
95-99	100.0	0.0	18.3	16.6	-56,077	-44.1	-0.4	15.6	-12.9	16.4
Top 1 Percent	100.0	0.0	26.8	26.3	-375,940	-48.3	-2.4	20.8	-17.2	18.4
Top 0.1 Percent	100.0	0.0	32.0	13.0	-1,980,520	-51.4	-1.7	9.0	-19.7	18.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2015<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	10,299	20.5	14,919	3.0	-1,018	-0.8	15,937	4.2	-6.8
Second Quintile	10,995	21.9	37,962	8.1	4,133	3.6	33,829	9.6	10.9
Middle Quintile	10,131	20.2	67,712	13.3	12,883	10.3	54,829	14.3	19.0
Fourth Quintile	10,153	20.2	112,761	22.3	26,573	21.4	86,188	22.6	23.6
Top Quintile	8,372	16.7	329,225	53.6	98,712	65.4	230,513	49.8	30.0
All	50,185	100.0	102,460	100.0	25,171	100.0	77,290	100.0	24.6
<b>Addendum</b>									
80-90	4,416	8.8	171,499	14.7	44,941	15.7	126,559	14.4	26.2
90-95	1,992	4.0	245,849	9.5	67,272	10.6	178,576	9.2	27.4
95-99	1,588	3.2	434,482	13.4	127,290	16.0	307,192	12.6	29.3
Top 1 Percent	375	0.8	2,183,049	15.9	777,642	23.1	1,405,406	13.6	35.6
Top 0.1 Percent	35	0.1	10,034,824	6.9	3,852,293	10.7	6,182,531	5.6	38.4

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 implements the Santorum tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Santorum-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 T12-0012**  
**The Santorum Tax Plan**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 <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	18.2	0.0	0.4	0.1	-40	-47.6	0.0	0.1	-0.4	0.4
Second Quintile	44.3	0.1	0.9	0.6	-207	-47.1	0.1	0.8	-0.9	1.0
Middle Quintile	88.4	0.2	3.0	3.2	-1,237	-41.7	1.2	5.3	-2.8	3.9
Fourth Quintile	99.0	0.0	6.7	8.3	-4,418	-41.1	3.2	14.3	-5.7	8.2
Top Quintile	99.6	0.0	22.0	87.7	-41,844	-56.9	-4.5	79.5	-15.9	12.0
All	68.7	0.1	14.0	100.0	-8,699	-54.5	0.0	100.0	-11.1	9.3
<b>Addendum</b>										
80-90	99.4	0.0	11.9	10.6	-11,214	-49.4	1.3	13.0	-9.6	9.8
90-95	99.5	0.0	16.1	10.9	-20,725	-54.7	-0.1	10.8	-12.4	10.3
95-99	100.0	0.0	21.0	22.0	-45,613	-57.4	-1.4	19.6	-15.4	11.4
Top 1 Percent	100.0	0.0	32.4	44.2	-313,779	-59.4	-4.4	36.1	-21.0	14.3
Top 0.1 Percent	100.0	0.0	38.1	21.9	-1,545,258	-59.7	-2.3	17.6	-23.3	15.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2015 <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	6,748	17.4	10,638	2.4	84	0.1	10,554	2.9	0.8
Second Quintile	9,924	25.5	22,647	7.4	439	0.7	22,207	9.1	1.9
Middle Quintile	8,724	22.4	44,646	12.8	2,966	4.2	41,680	15.0	6.6
Fourth Quintile	6,359	16.4	77,029	16.1	10,755	11.0	66,274	17.4	14.0
Top Quintile	7,090	18.2	263,589	61.4	73,539	84.0	190,051	55.7	27.9
All	38,882	100.0	78,233	100.0	15,974	100.0	62,259	100.0	20.4
<b>Addendum</b>									
80-90	3,205	8.2	117,227	12.4	22,711	11.7	94,515	12.5	19.4
90-95	1,775	4.6	166,728	9.7	37,871	10.8	128,857	9.5	22.7
95-99	1,634	4.2	296,750	15.9	79,464	20.9	217,286	14.7	26.8
Top 1 Percent	476	1.2	1,495,891	23.4	528,229	40.5	967,662	19.0	35.3
Top 0.1 Percent	48	0.1	6,639,891	10.5	2,588,186	19.9	4,051,705	8.0	39.0

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 implements the Santorum tax plan. For a detailed description of TPC's interpretation of the plan, see <http://taxpolicycenter.org/taxtopics/Santorum-plan.cfm>. For a description of TPC's current law and current policy baselines, see <http://www.taxpolicycenter.org/T11-0270>

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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.