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Table T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile, 2013 ¹
Summary Table

Cash Income Percentile ^{2,3}	Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Lowest Quintile	40,520	25.6	-0.5	1.2	53	0.5	4.3
Second Quintile	36,208	22.9	-2.1	11.4	558	1.9	12.1
Middle Quintile	31,370	19.8	-2.0	15.7	888	1.7	17.6
Fourth Quintile	26,062	16.5	-2.1	21.4	1,453	1.7	21.1
Top Quintile	23,189	14.7	-2.2	50.2	3,841	1.6	30.4
All	158,260	100.0	-2.1	100.0	1,120	1.6	23.9
Addendum							
80-90	11,692	7.4	-3.0	19.1	2,900	2.3	24.2
90-95	5,736	3.6	-3.0	12.4	3,816	2.3	26.2
95-99	4,615	2.9	-2.7	14.5	5,582	1.9	28.9
Top 1 Percent	1,147	0.7	-0.6	4.2	6,546	0.4	38.4
Top 0.1 Percent	117	0.1	0.0	0.1	869	0.0	40.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.3

Proposal: 1.2

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, 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 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 2012 dollars): 20% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(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 T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile, 2013 ¹
Detail Table

Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.5	1.2	53	12.3	0.0	0.7	0.5	4.3
Second Quintile	-2.1	11.4	558	18.1	0.5	5.0	1.9	12.1
Middle Quintile	-2.0	15.7	888	10.7	0.3	11.0	1.7	17.6
Fourth Quintile	-2.1	21.4	1,453	8.9	0.3	17.6	1.7	21.1
Top Quintile	-2.2	50.2	3,841	5.4	-1.1	65.5	1.6	30.4
All	-2.1	100.0	1,120	7.2	0.0	100.0	1.6	23.9
Addendum								
80-90	-3.0	19.1	2,900	10.5	0.4	13.5	2.3	24.2
90-95	-3.0	12.4	3,816	9.6	0.2	9.5	2.3	26.2
95-99	-2.7	14.5	5,582	7.2	0.0	14.6	1.9	28.9
Top 1 Percent	-0.6	4.2	6,546	1.0	-1.7	28.0	0.4	38.4
Top 0.1 Percent	0.0	0.1	869	0.0	-1.0	14.3	0.0	40.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2013 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	40,520	25.6	11,290	4.2	431	0.7	10,859	5.2	3.8
Second Quintile	36,208	22.9	30,031	9.9	3,076	4.5	26,955	11.4	10.2
Middle Quintile	31,370	19.8	52,294	14.9	8,329	10.6	43,965	16.1	15.9
Fourth Quintile	26,062	16.5	84,355	20.0	16,314	17.3	68,041	20.8	19.3
Top Quintile	23,189	14.7	244,576	51.5	70,570	66.6	174,007	47.2	28.9
All	158,260	100.0	69,527	100.0	15,519	100.0	54,008	100.0	22.3
Addendum									
80-90	11,692	7.4	125,820	13.4	27,509	13.1	98,311	13.5	21.9
90-95	5,736	3.6	166,808	8.7	39,823	9.3	126,986	8.5	23.9
95-99	4,615	2.9	287,453	12.1	77,481	14.6	209,972	11.3	27.0
Top 1 Percent	1,147	0.7	1,671,536	17.4	635,465	29.7	1,036,072	13.9	38.0
Top 0.1 Percent	117	0.1	7,985,826	8.5	3,235,307	15.4	4,750,519	6.5	40.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.3 Proposal: 1.2

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, 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 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 2012 dollars): 20% \$20,113; 40% \$39,790; 60% \$64,484; 80% \$108,266; 90% \$143,373; 95% \$204,296; 99% \$506,210; 99.9% \$2,655,675.

(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 T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table

Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-1.1	2.1	112	183.7	0.1	0.2	1.1	1.7	
Second Quintile	-2.5	11.2	609	27.7	0.6	3.5	2.3	10.5	
Middle Quintile	-2.0	14.1	802	12.1	0.4	8.8	1.7	16.0	
Fourth Quintile	-2.0	19.8	1,169	8.5	0.2	17.0	1.6	20.4	
Top Quintile	-2.1	52.8	3,093	5.3	-1.3	70.4	1.5	30.0	
All	-2.1	100.0	1,120	7.2	0.0	100.0	1.6	23.9	
Addendum									
80-90	-2.5	17.9	2,121	9.1	0.3	14.5	2.0	23.8	
90-95	-2.8	13.4	3,010	8.9	0.2	11.1	2.1	25.8	
95-99	-2.7	16.4	4,878	7.5	0.0	15.9	2.0	28.6	
Top 1 Percent	-0.7	5.0	6,406	1.2	-1.7	29.0	0.4	38.4	
Top 0.1 Percent	0.0	0.1	1,674	0.1	-1.1	15.0	0.0	40.6	

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

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	33,405	21.1	10,552	3.2	61	0.1	10,491	4.1	0.6
Second Quintile	32,563	20.6	26,837	7.9	2,195	2.9	24,642	9.4	8.2
Middle Quintile	31,164	19.7	46,562	13.2	6,629	8.4	39,933	14.6	14.2
Fourth Quintile	29,985	19.0	73,219	20.0	13,729	16.8	59,490	20.9	18.8
Top Quintile	30,233	19.1	204,490	56.2	58,214	71.7	146,276	51.7	28.5
All	158,260	100.0	69,527	100.0	15,519	100.0	54,008	100.0	22.3
Addendum									
80-90	14,991	9.5	106,847	14.6	23,301	14.2	83,546	14.7	21.8
90-95	7,896	5.0	142,978	10.3	33,835	10.9	109,144	10.1	23.7
95-99	5,972	3.8	244,529	13.3	65,062	15.8	179,467	12.5	26.6
Top 1 Percent	1,374	0.9	1,448,832	18.1	549,277	30.7	899,555	14.5	37.9
Top 0.1 Percent	139	0.1	6,989,966	8.9	2,833,744	16.1	4,156,222	6.8	40.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

Number of AMT Taxpayers (millions). Baseline: 3.3 Proposal: 1.2

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

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For a description of TPC's current policy baseline, 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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.2	1.1	17	3.2	0.0	1.7	0.2	6.9
Second Quintile	-1.1	10.4	192	9.6	0.2	5.9	1.0	10.9
Middle Quintile	-1.2	15.2	358	6.8	0.2	11.9	1.0	16.4
Fourth Quintile	-1.3	20.0	546	5.0	0.0	20.7	1.0	21.6
Top Quintile	-2.0	53.3	1,818	4.6	-0.3	59.6	1.4	31.0
All	-1.5	100.0	443	5.2	0.0	100.0	1.1	22.9
Addendum								
80-90	-1.8	14.9	1,004	5.5	0.0	14.1	1.3	25.3
90-95	-2.2	13.0	1,711	6.4	0.1	10.6	1.6	27.1
95-99	-2.8	19.4	3,354	7.0	0.3	14.7	2.0	30.4
Top 1 Percent	-1.0	6.0	5,599	1.5	-0.7	20.2	0.6	41.1
Top 0.1 Percent	-0.1	0.3	3,456	0.2	-0.5	10.3	0.1	43.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013 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	19,721	27.4	8,091	5.7	542	1.7	7,549	6.8	6.7
Second Quintile	17,211	23.9	20,316	12.4	2,016	5.7	18,300	14.3	9.9
Middle Quintile	13,567	18.8	34,462	16.6	5,302	11.7	29,160	17.9	15.4
Fourth Quintile	11,717	16.3	52,696	21.9	10,856	20.8	41,841	22.2	20.6
Top Quintile	9,354	13.0	132,560	44.0	39,265	59.9	93,295	39.5	29.6
All	72,035	100.0	39,146	100.0	8,508	100.0	30,638	100.0	21.7
Addendum									
80-90	4,749	6.6	75,578	12.7	18,127	14.1	57,451	12.4	24.0
90-95	2,416	3.4	104,552	9.0	26,654	10.5	77,897	8.5	25.5
95-99	1,849	2.6	168,798	11.1	47,942	14.5	120,856	10.1	28.4
Top 1 Percent	340	0.5	931,104	11.2	377,229	20.9	553,875	8.5	40.5
Top 0.1 Percent	31	0.0	4,955,926	5.4	2,153,784	10.8	2,802,142	3.9	43.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

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For a description of TPC's current policy baseline, see:

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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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-2.4	1.5	342	-808.2	0.1	0.1	2.4	2.1
Second Quintile	-3.5	7.5	1,177	42.1	0.4	1.8	3.2	10.9
Middle Quintile	-2.4	11.9	1,210	15.9	0.4	6.1	2.1	15.0
Fourth Quintile	-2.3	20.3	1,680	10.6	0.4	14.9	1.9	19.6
Top Quintile	-2.2	58.7	3,862	5.7	-1.4	76.9	1.6	29.7
All	-2.3	100.0	2,081	7.6	0.0	100.0	1.8	25.3
Addendum								
80-90	-2.9	20.5	2,798	10.7	0.4	14.9	2.3	23.3
90-95	-3.0	15.2	3,749	10.0	0.3	11.7	2.3	25.3
95-99	-2.8	17.8	5,806	7.9	0.1	17.1	2.1	28.1
Top 1 Percent	-0.7	5.3	6,851	1.1	-2.1	33.3	0.4	37.9
Top 0.1 Percent	0.0	0.1	1,471	0.1	-1.3	17.0	0.0	40.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013 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	5,376	8.9	14,486	1.1	-42	0.0	14,528	1.4	-0.3
Second Quintile	8,093	13.3	36,595	4.2	2,799	1.4	33,797	5.0	7.7
Middle Quintile	12,453	20.5	58,915	10.4	7,600	5.7	51,315	11.8	12.9
Fourth Quintile	15,271	25.1	89,679	19.3	15,882	14.5	73,796	20.8	17.7
Top Quintile	19,208	31.6	241,961	65.5	68,052	78.3	173,909	61.6	28.1
All	60,744	100.0	116,746	100.0	27,485	100.0	89,260	100.0	23.5
Addendum									
80-90	9,257	15.2	123,947	16.2	26,058	14.5	97,889	16.7	21.0
90-95	5,109	8.4	162,264	11.7	37,321	11.4	124,943	11.8	23.0
95-99	3,865	6.4	282,834	15.4	73,534	17.0	209,300	14.9	26.0
Top 1 Percent	977	1.6	1,615,663	22.3	605,146	35.4	1,010,517	18.2	37.5
Top 0.1 Percent	101	0.2	7,547,627	10.7	3,028,129	18.3	4,519,497	8.4	40.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

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For a description of TPC's current policy baseline, 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

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(3) The 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-1.3	8.9	192	-17.6	1.9	-5.0	1.4	-6.4	
Second Quintile	-3.3	38.6	981	53.7	3.5	13.4	3.1	8.8	
Middle Quintile	-2.4	26.3	1,024	13.1	-0.2	27.5	2.1	17.7	
Fourth Quintile	-1.8	14.6	1,016	7.2	-1.6	26.4	1.4	21.1	
Top Quintile	-1.4	11.5	1,637	3.8	-3.6	37.7	1.0	27.6	
All	-2.2	100.0	751	13.8	0.0	100.0	1.9	15.5	
Addendum									
80-90	-1.6	5.4	1,270	5.5	-1.0	12.6	1.2	23.8	
90-95	-1.7	2.7	1,711	5.3	-0.5	6.5	1.3	25.6	
95-99	-1.5	2.5	2,492	4.2	-0.7	7.7	1.1	27.6	
Top 1 Percent	-0.6	0.9	4,770	1.0	-1.4	10.9	0.4	36.2	
Top 0.1 Percent	0.0	0.0	314	0.0	-0.8	5.5	0.0	38.3	

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013 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	8,034	34.8	13,983	12.2	-1,091	-7.0	15,074	15.2	-7.8
Second Quintile	6,829	29.6	31,795	23.5	1,826	9.9	29,969	25.6	5.7
Middle Quintile	4,455	19.3	49,950	24.1	7,812	27.6	42,137	23.5	15.6
Fourth Quintile	2,489	10.8	71,792	19.3	14,160	28.0	57,632	18.0	19.7
Top Quintile	1,222	5.3	160,037	21.2	42,598	41.3	117,439	18.0	26.6
All	23,101	100.0	40,006	100.0	5,453	100.0	34,553	100.0	13.6
Addendum									
80-90	740	3.2	102,711	8.2	23,171	13.6	79,539	7.4	22.6
90-95	273	1.2	133,416	4.0	32,407	7.0	101,010	3.5	24.3
95-99	176	0.8	226,780	4.3	60,073	8.4	166,707	3.7	26.5
Top 1 Percent	32	0.1	1,339,304	4.7	480,244	12.3	859,059	3.5	35.9
Top 0.1 Percent	3	0.0	6,750,433	2.2	2,585,482	6.2	4,164,950	1.6	38.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, 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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-1.9	3.8	305	-23.0	0.4	-1.1	2.1	-7.0	
Second Quintile	-4.2	17.7	1,430	62.6	1.3	3.8	3.9	10.2	
Middle Quintile	-3.0	18.5	1,576	16.2	0.7	10.9	2.5	18.2	
Fourth Quintile	-2.6	22.6	2,012	10.5	0.3	19.6	2.1	21.6	
Top Quintile	-2.0	37.3	3,865	4.9	-2.6	66.6	1.4	30.4	
All	-2.5	100.0	1,731	9.0	0.0	100.0	2.0	23.8	
Addendum									
80-90	-2.9	16.5	3,121	9.9	0.1	15.1	2.2	24.9	
90-95	-2.6	7.6	3,864	8.1	-0.1	8.3	2.0	26.3	
95-99	-2.2	9.8	5,136	5.8	-0.5	14.8	1.6	28.9	
Top 1 Percent	-0.6	3.5	6,812	1.0	-2.2	28.3	0.4	37.7	
Top 0.1 Percent	0.0	0.0	-129	0.0	-1.2	13.5	0.0	39.7	

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013¹

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	10,949	21.8	14,497	3.6	-1,324	-1.5	15,821	5.0	-9.1
Second Quintile	10,714	21.4	36,326	8.8	2,283	2.5	34,044	10.6	6.3
Middle Quintile	10,166	20.3	62,074	14.3	9,719	10.3	52,356	15.5	15.7
Fourth Quintile	9,735	19.4	97,977	21.6	19,129	19.4	78,848	22.3	19.5
Top Quintile	8,378	16.7	273,829	52.1	79,484	69.2	194,345	47.3	29.0
All	50,150	100.0	87,888	100.0	19,191	100.0	68,698	100.0	21.8
Addendum									
80-90	4,581	9.1	139,259	14.5	31,536	15.0	107,723	14.3	22.7
90-95	1,696	3.4	196,218	7.6	47,758	8.4	148,460	7.3	24.3
95-99	1,662	3.3	322,508	12.2	88,141	15.2	234,366	11.3	27.3
Top 1 Percent	439	0.9	1,792,201	17.9	669,055	30.6	1,123,146	14.3	37.3
Top 0.1 Percent	40	0.1	8,825,262	8.1	3,502,481	14.7	5,322,781	6.2	39.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

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

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, 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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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 T12-0215
Fiscal Cliff Analysis
Step 8 of 9: Other 2001-03 Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	0.0	0.0	3	2.9	0.0	0.1	0.0	0.9
Second Quintile	-0.2	1.1	39	9.2	0.0	0.9	0.2	2.1
Middle Quintile	-0.8	7.7	301	14.5	0.3	4.2	0.7	5.7
Fourth Quintile	-1.5	17.7	899	12.8	0.5	11.0	1.4	12.0
Top Quintile	-2.5	73.5	3,531	6.6	-0.8	83.6	1.8	28.9
All	-1.7	100.0	909	7.6	0.0	100.0	1.4	19.6
Addendum								
80-90	-2.5	19.8	2,069	13.2	0.6	12.0	2.1	18.1
90-95	-3.1	18.8	3,374	13.0	0.6	11.5	2.5	21.9
95-99	-3.5	27.0	5,881	10.5	0.5	20.0	2.6	27.7
Top 1 Percent	-1.0	8.0	7,201	1.4	-2.4	40.3	0.6	40.7
Top 0.1 Percent	-0.1	0.4	3,305	0.1	-1.6	20.9	0.1	42.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2013 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	5,152	14.7	10,284	2.3	94	0.1	10,190	2.8	0.9
Second Quintile	8,903	25.3	22,201	8.6	420	0.9	21,781	10.3	1.9
Middle Quintile	8,102	23.1	41,688	14.6	2,073	4.0	39,615	17.0	5.0
Fourth Quintile	6,300	17.9	66,058	18.0	7,033	10.5	59,025	19.7	10.7
Top Quintile	6,648	18.9	197,406	56.7	53,559	84.4	143,847	50.6	27.1
All	35,135	100.0	65,837	100.0	12,007	100.0	53,830	100.0	18.2
Addendum									
80-90	3,052	8.7	98,141	13.0	15,707	11.4	82,434	13.3	16.0
90-95	1,778	5.1	133,313	10.3	25,874	10.9	107,440	10.1	19.4
95-99	1,463	4.2	223,287	14.1	55,982	19.4	167,305	12.9	25.1
Top 1 Percent	354	1.0	1,267,910	19.4	508,828	42.7	759,082	14.2	40.1
Top 0.1 Percent	35	0.1	6,252,940	9.6	2,674,973	22.4	3,577,967	6.7	42.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

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

(1) Calendar year. Initial baseline is current policy with the following modifications: extension of 2 percent payroll tax cut; repeal of the health care legislation taxes on earnings, and investment income; repeal of the 10 percent limitation on the deductibility of medical expenses; and extension of certain business and other provisions. Baseline for this step is that modified form of current policy plus step 1 through 7 of the fiscal cliff analysis. For a description of the fiscal cliff provisions, see:

<http://www.taxpolicycenter.org/publications/url.cfm?ID=412666>

For a description of TPC's current policy baseline, see:

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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 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 2012 dollars): 20% \$13,941; 40% \$26,136; 60% \$41,226; 80% \$64,003; 90% \$88,398; 95% \$122,605; 99% \$295,996; 99.9% \$1,565,087.

(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.