

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

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2013 ¹
Summary Table

Expanded 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	38.7	-609	*	**	1.8	3.5	-236	-1.7	2.3
Second Quintile	80.5	-916	0.1	212	2.4	9.0	-730	-2.2	7.2
Middle Quintile	94.8	-1,416	*	**	2.6	14.3	-1,321	-2.2	12.3
Fourth Quintile	98.9	-2,578	*	**	3.1	22.0	-2,490	-2.5	15.6
Top Quintile	98.6	-7,351	1.2	37,979	3.2	50.8	-6,541	-2.4	23.6
All	77.1	-2,503	0.2	31,597	2.9	100.0	-1,815	-2.3	17.7
Addendum									
80-90	99.7	-4,765	*	**	3.9	18.2	-4,672	-3.1	18.0
90-95	99.4	-6,481	0.4	2,647	3.9	12.1	-6,295	-3.0	19.8
95-99	98.9	-11,314	1.0	3,137	4.2	16.5	-10,589	-3.1	22.5
Top 1 Percent	82.5	-24,685	17.5	50,472	0.9	4.0	-10,274	-0.6	31.9
Top 0.1 Percent	39.7	-134,926	60.3	120,851	-0.4	-0.9	21,267	0.3	34.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 22.5

Proposal: 3.9

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,570; 40% \$45,477; 60% \$76,234; 80% \$129,222; 90% \$181,501; 95% \$250,751; 99% \$548,517; 99.9% \$2,611,242.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2013 ¹
Detail Table

Expanded 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	38.7	*	1.8	3.5	-236	-42.7	-0.3	0.6	-1.7	2.3
Second Quintile	80.5	0.1	2.4	9.0	-730	-23.1	-0.6	3.9	-2.2	7.2
Middle Quintile	94.8	*	2.6	14.3	-1,321	-15.4	-0.5	10.3	-2.2	12.3
Fourth Quintile	98.9	*	3.1	22.0	-2,490	-13.9	-0.5	17.9	-2.5	15.6
Top Quintile	98.6	1.2	3.2	50.8	-6,541	-9.1	1.9	67.0	-2.4	23.6
All	77.1	0.2	2.9	100.0	-1,815	-11.6	0.0	100.0	-2.3	17.7
Addendum										
80-90	99.7	*	3.9	18.2	-4,672	-14.6	-0.5	13.9	-3.1	18.0
90-95	99.4	0.4	3.9	12.1	-6,295	-13.1	-0.2	10.5	-3.0	19.8
95-99	98.9	1.0	4.2	16.5	-10,589	-12.3	-0.1	15.5	-3.1	22.5
Top 1 Percent	82.5	17.5	0.9	4.0	-10,274	-1.9	2.7	27.1	-0.6	31.9
Top 0.1 Percent	39.7	60.3	-0.4	-0.9	21,267	0.8	1.7	13.8	0.3	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	43,453	26.8	13,607	4.7	552	1.0	13,055	5.6	4.1	
Second Quintile	36,225	22.4	33,866	9.7	3,167	4.5	30,699	11.0	9.4	
Middle Quintile	31,785	19.6	59,145	14.9	8,601	10.8	50,545	15.9	14.5	
Fourth Quintile	25,913	16.0	99,188	20.3	17,985	18.4	81,204	20.8	18.1	
Top Quintile	22,833	14.1	278,856	50.4	72,304	65.1	206,552	46.7	25.9	
All	161,868	100.0	78,076	100.0	15,667	100.0	62,410	100.0	20.1	
Addendum										
80-90	11,459	7.1	151,413	13.7	31,915	14.4	119,498	13.6	21.1	
90-95	5,651	3.5	210,462	9.4	47,904	10.7	162,558	9.1	22.8	
95-99	4,568	2.8	336,872	12.2	86,447	15.6	250,424	11.3	25.7	
Top 1 Percent	1,155	0.7	1,647,988	15.1	536,313	24.4	1,111,674	12.7	32.5	
Top 0.1 Percent	119	0.1	7,587,678	7.1	2,591,006	12.1	4,996,671	5.9	34.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 22.5

Proposal: 3.9

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,570; 40% \$45,477; 60% \$76,234; 80% \$129,222; 90% \$181,501; 95% \$250,751; 99% \$548,517; 99.9% \$2,611,242.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table

Expanded 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	39.9	*	3.0	4.5	-377	-200.9	-0.6	-0.3	-2.9	-1.5
Second Quintile	67.8	*	2.7	8.7	-765	-34.1	-0.8	2.2	-2.5	4.9
Middle Quintile	90.8	0.1	2.4	12.1	-1,107	-16.3	-0.5	8.1	-2.1	10.9
Fourth Quintile	98.2	*	3.0	21.5	-2,101	-13.9	-0.5	17.4	-2.5	15.2
Top Quintile	98.6	1.0	3.0	52.8	-5,294	-8.7	2.3	72.3	-2.2	23.4
All	77.1	0.2	2.9	100.0	-1,815	-11.6	0.0	100.0	-2.3	17.7
Addendum										
80-90	99.3	*	3.4	17.3	-3,449	-12.9	-0.2	15.3	-2.7	18.1
90-95	99.6	0.1	3.6	12.3	-4,967	-12.1	-0.1	11.8	-2.8	20.0
95-99	99.0	0.8	4.0	17.5	-8,770	-11.9	-0.1	17.0	-3.0	22.3
Top 1 Percent	84.2	15.7	1.2	5.6	-11,737	-2.6	2.6	28.2	-0.8	31.7
Top 0.1 Percent	43.1	56.9	-0.3	-0.7	13,848	0.6	1.8	14.4	0.2	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	35,393	21.9	12,826	3.6	188	0.3	12,638	4.4	1.5
Second Quintile	33,446	20.7	30,192	8.0	2,242	3.0	27,950	9.3	7.4
Middle Quintile	32,042	19.8	52,185	13.2	6,787	8.6	45,398	14.4	13.0
Fourth Quintile	30,039	18.6	85,746	20.4	15,116	17.9	70,630	21.0	17.6
Top Quintile	29,289	18.1	236,399	54.8	60,635	70.0	175,764	51.0	25.7
All	161,868	100.0	78,076	100.0	15,667	100.0	62,410	100.0	20.1
Addendum									
80-90	14,704	9.1	129,176	15.0	26,765	15.5	102,411	14.9	20.7
90-95	7,300	4.5	180,404	10.4	41,070	11.8	139,334	10.1	22.8
95-99	5,874	3.6	290,893	13.5	73,718	17.1	217,175	12.6	25.3
Top 1 Percent	1,411	0.9	1,416,193	15.8	460,203	25.6	955,990	13.4	32.5
Top 0.1 Percent	141	0.1	6,676,124	7.4	2,283,008	12.7	4,393,115	6.1	34.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 22.5

Proposal: 3.9

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Single Tax Units

Expanded 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	24.9	*	1.2	4.2	-115	-22.2	-0.3	1.7	-1.1	4.0
Second Quintile	56.4	0.1	1.3	8.0	-271	-13.0	-0.2	6.1	-1.2	7.9
Middle Quintile	90.0	0.1	1.5	11.5	-485	-8.8	0.2	13.7	-1.3	13.0
Fourth Quintile	97.7	0.0	2.1	19.1	-1,032	-8.8	0.4	22.6	-1.7	17.5
Top Quintile	98.4	0.6	3.9	56.6	-4,267	-10.4	-0.1	55.6	-2.8	24.2
All	63.8	0.1	2.4	100.0	-813	-10.3	0.0	100.0	-2.0	17.1
Addendum										
80-90	98.6	0.1	3.0	15.3	-2,123	-10.5	0.0	14.9	-2.4	20.1
90-95	99.3	0.0	3.6	10.7	-3,359	-10.9	-0.1	10.0	-2.7	21.8
95-99	99.3	0.2	5.4	19.0	-8,037	-14.8	-0.7	12.5	-4.0	22.8
Top 1 Percent	86.3	13.5	3.7	11.6	-22,047	-6.8	0.7	18.3	-2.4	32.9
Top 0.1 Percent	47.5	52.5	0.6	0.8	-16,597	-1.0	0.9	9.4	-0.4	36.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	22,305	29.9	10,116	7.3	517	2.0	9,599	8.6	5.1	
Second Quintile	17,844	23.9	23,019	13.3	2,077	6.3	20,941	14.9	9.0	
Middle Quintile	14,346	19.3	38,796	18.0	5,540	13.5	33,257	19.1	14.3	
Fourth Quintile	11,200	15.0	60,968	22.1	11,725	22.3	49,243	22.0	19.2	
Top Quintile	8,036	10.8	151,591	39.4	40,903	55.7	110,688	35.5	27.0	
All	74,543	100.0	41,517	100.0	7,916	100.0	33,601	100.0	19.1	
Addendum										
80-90	4,355	5.8	90,056	12.7	20,214	14.9	69,842	12.1	22.5	
90-95	1,927	2.6	125,452	7.8	30,748	10.0	94,704	7.3	24.5	
95-99	1,434	1.9	202,448	9.4	54,177	13.2	148,271	8.5	26.8	
Top 1 Percent	319	0.4	920,332	9.5	324,803	17.6	595,528	7.6	35.3	
Top 0.1 Percent	29	0.0	4,688,757	4.4	1,747,538	8.5	2,941,220	3.4	37.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded 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	47.9	0.0	4.4	2.1	-786	-303.5	-0.3	-0.2	-4.4	-2.9
Second Quintile	70.2	*	3.7	5.7	-1,403	-48.4	-0.6	0.8	-3.5	3.7
Middle Quintile	88.2	*	2.8	10.1	-1,640	-21.0	-0.6	4.8	-2.5	9.3
Fourth Quintile	98.4	*	3.2	22.5	-2,826	-16.1	-0.9	14.7	-2.7	14.0
Top Quintile	98.9	0.8	2.9	59.3	-5,892	-8.5	2.3	79.8	-2.2	23.2
All	88.0	0.3	3.0	100.0	-3,198	-11.1	0.0	100.0	-2.4	19.0
Addendum										
80-90	99.6	0.0	3.5	19.8	-4,112	-13.8	-0.5	15.5	-2.8	17.3
90-95	99.9	0.0	3.6	14.7	-5,664	-12.5	-0.2	12.8	-2.8	19.5
95-99	99.8	0.2	3.8	19.9	-9,299	-11.5	-0.1	19.2	-2.9	22.1
Top 1 Percent	85.0	15.0	0.9	5.0	-9,415	-1.9	3.0	32.2	-0.6	31.5
Top 0.1 Percent	42.3	57.7	-0.4	-1.0	19,128	0.8	1.9	16.1	0.3	34.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	5,294	8.7	18,075	1.2	259	0.1	17,816	1.5	1.4	
Second Quintile	7,954	13.0	40,676	3.9	2,902	1.3	37,774	4.7	7.1	
Middle Quintile	11,996	19.7	66,524	9.7	7,813	5.3	58,711	10.9	11.7	
Fourth Quintile	15,518	25.4	104,945	19.8	17,553	15.5	87,392	21.0	16.7	
Top Quintile	19,634	32.2	273,844	65.4	69,290	77.5	204,553	62.1	25.3	
All	61,004	100.0	134,751	100.0	28,771	100.0	105,980	100.0	21.4	
Addendum										
80-90	9,383	15.4	148,925	17.0	29,913	16.0	119,012	17.3	20.1	
90-95	5,045	8.3	203,359	12.5	45,241	13.0	158,118	12.3	22.3	
95-99	4,180	6.9	324,275	16.5	81,096	19.3	243,179	15.7	25.0	
Top 1 Percent	1,026	1.7	1,557,334	19.4	499,545	29.2	1,057,789	16.8	32.1	
Top 0.1 Percent	103	0.2	7,159,677	9.0	2,421,719	14.2	4,737,958	7.6	33.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Head of Household Tax Units

Expanded 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	78.4	0.0	4.8	20.5	-871	99.1	-8.1	-13.1	-5.1	-10.2
Second Quintile	91.9	*	3.7	28.3	-1,270	-71.8	-6.0	3.5	-3.5	1.4
Middle Quintile	98.5	0.0	3.0	23.2	-1,502	-19.5	1.8	30.6	-2.6	10.8
Fourth Quintile	99.3	*	3.0	16.4	-2,043	-13.4	4.2	33.7	-2.4	15.8
Top Quintile	98.4	0.9	2.3	10.8	-3,242	-7.1	8.3	45.2	-1.7	22.7
All	89.9	0.1	3.3	100.0	-1,368	-24.2	0.0	100.0	-2.9	9.2
Addendum										
80-90	99.0	0.0	2.5	5.0	-2,421	-9.2	2.6	15.9	-2.0	19.6
90-95	99.7	0.0	2.7	2.0	-3,450	-9.2	1.1	6.4	-2.1	20.8
95-99	98.1	1.9	2.9	3.2	-5,475	-8.8	1.8	10.6	-2.2	22.6
Top 1 Percent	79.3	20.6	0.7	0.6	-6,237	-1.5	2.8	12.4	-0.5	30.9
Top 0.1 Percent	39.2	60.8	-0.7	-0.3	29,188	1.4	1.6	6.2	0.5	33.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	7,522	32.2	17,217	11.9	-879	-5.0	18,095	14.2	-5.1	
Second Quintile	7,124	30.5	36,617	23.9	1,769	9.5	34,848	25.9	4.8	
Middle Quintile	4,946	21.2	57,427	26.0	7,696	28.8	49,731	25.6	13.4	
Fourth Quintile	2,562	11.0	83,649	19.6	15,216	29.5	68,433	18.3	18.2	
Top Quintile	1,068	4.6	186,627	18.3	45,688	36.9	140,938	15.7	24.5	
All	23,390	100.0	46,669	100.0	5,653	100.0	41,016	100.0	12.1	
Addendum										
80-90	664	2.8	122,786	7.5	26,433	13.3	96,353	6.7	21.5	
90-95	187	0.8	164,519	2.8	37,620	5.3	126,899	2.5	22.9	
95-99	186	0.8	252,443	4.3	62,524	8.8	189,919	3.7	24.8	
Top 1 Percent	31	0.1	1,310,430	3.7	411,591	9.5	898,839	2.9	31.4	
Top 0.1 Percent	3	0.0	6,164,720	1.7	2,051,163	4.6	4,113,557	1.3	33.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Tax Units with Children

Expanded 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	78.8	0.0	5.6	7.3	-1,067	100.7	-1.5	-2.5	-5.9	-11.7
Second Quintile	93.9	*	4.7	12.7	-1,837	-80.0	-1.8	0.6	-4.5	1.1
Middle Quintile	99.2	0.0	3.7	15.0	-2,271	-23.6	-1.0	8.5	-3.2	10.4
Fourth Quintile	99.9	*	4.1	25.4	-3,849	-18.4	-0.9	19.7	-3.4	14.9
Top Quintile	98.9	1.1	2.9	39.2	-6,635	-8.5	5.1	73.6	-2.2	23.4
All	93.8	0.2	3.6	100.0	-3,021	-14.9	0.0	100.0	-2.9	16.7
Addendum										
80-90	99.9	*	3.9	15.9	-5,187	-14.6	0.1	16.3	-3.1	18.0
90-95	99.9	0.1	3.9	10.4	-7,160	-13.3	0.2	11.9	-3.0	19.8
95-99	99.0	1.0	3.5	11.1	-9,972	-10.3	0.9	16.9	-2.6	22.8
Top 1 Percent	82.3	17.7	0.5	1.9	-6,551	-1.1	4.0	28.5	-0.4	32.0
Top 0.1 Percent	33.8	66.2	-0.7	-1.1	40,239	1.5	2.2	13.5	0.5	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	10,333	20.6	18,149	3.6	-1,059	-1.1	19,208	4.8	-5.8
Second Quintile	10,446	20.8	41,214	8.3	2,296	2.4	38,918	9.7	5.6
Middle Quintile	9,996	19.9	70,494	13.6	9,625	9.5	60,869	14.6	13.7
Fourth Quintile	10,000	19.9	114,598	22.1	20,883	20.6	93,715	22.5	18.2
Top Quintile	8,947	17.8	303,691	52.4	77,779	68.5	225,913	48.5	25.6
All	50,143	100.0	103,467	100.0	20,269	100.0	83,198	100.0	19.6
Addendum									
80-90	4,641	9.3	168,947	15.1	35,519	16.2	133,428	14.8	21.0
90-95	2,200	4.4	236,984	10.1	53,987	11.7	182,997	9.7	22.8
95-99	1,679	3.4	382,007	12.4	97,065	16.0	284,942	11.5	25.4
Top 1 Percent	427	0.9	1,803,204	14.9	583,579	24.5	1,219,625	12.5	32.4
Top 0.1 Percent	41	0.1	8,202,903	6.6	2,779,813	11.3	5,423,089	5.4	33.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* 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 the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0078
Current Law
Baseline: Current Law as of 2008
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Elderly Tax Units

Expanded 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	4.1	0.0	0.3	0.3	-31	-32.9	0.0	0.1	-0.3	0.5
Second Quintile	17.5	0.0	0.5	1.8	-123	-21.2	-0.1	1.1	-0.5	1.8
Middle Quintile	72.6	0.0	1.2	7.2	-546	-19.0	-0.3	5.2	-1.2	5.0
Fourth Quintile	94.2	0.0	2.7	18.9	-1,837	-18.6	-0.7	14.0	-2.4	10.4
Top Quintile	97.3	1.0	4.5	71.2	-7,446	-13.3	1.2	79.3	-3.4	22.1
All	53.6	0.2	3.0	100.0	-1,696	-14.5	0.0	100.0	-2.5	14.6
Addendum										
80-90	97.6	0.0	4.0	19.0	-3,871	-18.8	-0.7	14.0	-3.3	14.3
90-95	99.0	0.0	4.7	13.0	-5,984	-17.5	-0.4	10.4	-3.7	17.5
95-99	98.7	0.7	6.5	25.2	-12,776	-18.7	-1.0	18.7	-4.8	20.9
Top 1 Percent	83.0	16.9	3.2	14.0	-27,596	-6.2	3.2	36.2	-2.1	32.0
Top 0.1 Percent	50.1	49.9	0.7	1.5	-28,443	-1.3	2.6	19.4	-0.5	34.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		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	6,721	18.8	12,274	3.4	95	0.2	12,179	4.0	0.8
Second Quintile	8,822	24.6	25,453	9.2	581	1.2	24,873	10.8	2.3
Middle Quintile	7,996	22.3	47,027	15.3	2,883	5.5	44,144	17.4	6.1
Fourth Quintile	6,233	17.4	77,568	19.7	9,863	14.7	67,705	20.8	12.7
Top Quintile	5,804	16.2	220,941	52.3	56,176	78.1	164,765	47.0	25.4
All	35,800	100.0	68,490	100.0	11,663	100.0	56,827	100.0	17.0
Addendum									
80-90	2,980	8.3	116,753	14.2	20,603	14.7	96,150	14.1	17.7
90-95	1,317	3.7	161,041	8.7	34,151	10.8	126,890	8.2	21.2
95-99	1,199	3.4	265,520	13.0	68,379	19.6	197,142	11.6	25.8
Top 1 Percent	307	0.9	1,314,909	16.5	448,230	33.0	866,679	13.1	34.1
Top 0.1 Percent	33	0.1	6,161,220	8.2	2,155,086	16.8	4,006,134	6.4	35.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* 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 the law that would have been in place for 2013 had no other tax legislation been enacted after 2008. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.