

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

Table T14-0074
Current Law
Baseline: Current Policy 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	19.5	-829	0.4	44	1.2	-10.0	-161	-1.2	2.3
Second Quintile	21.5	-922	2.3	101	0.6	-10.2	-196	-0.6	7.2
Middle Quintile	18.0	-805	4.3	172	0.3	-6.3	-137	-0.2	12.3
Fourth Quintile	12.6	-869	5.1	310	0.1	-3.5	-95	-0.1	15.6
Top Quintile	21.5	-1,095	17.1	25,799	-1.8	129.9	3,972	1.4	23.6
All	18.8	-898	4.7	13,385	-0.7	100.0	431	0.6	17.7
Addendum									
80-90	15.5	-1,310	4.0	1,376	0.1	-2.7	-164	-0.1	18.0
90-95	21.1	-1,416	9.2	1,488	0.1	-1.6	-192	-0.1	19.8
95-99	42.2	-702	39.3	3,604	-0.3	5.6	849	0.3	22.5
Top 1 Percent	1.1	-500	98.8	81,617	-6.5	128.6	77,710	4.7	31.9
Top 0.1 Percent	*	**	100.0	495,558	-8.8	81.6	479,926	6.3	34.4

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 3.9

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0074
Current Law
Baseline: Current Policy 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	19.5	0.4	1.2	-10.0	-161	-33.8	-0.3	0.6	-1.2	2.3
Second Quintile	21.5	2.3	0.6	-10.2	-196	-7.4	-0.5	3.9	-0.6	7.2
Middle Quintile	18.0	4.3	0.3	-6.3	-137	-1.9	-0.5	10.3	-0.2	12.3
Fourth Quintile	12.6	5.1	0.1	-3.5	-95	-0.6	-0.7	17.9	-0.1	15.6
Top Quintile	21.5	17.1	-1.8	129.9	3,972	6.4	2.0	67.0	1.4	23.6
All	18.8	4.7	-0.7	100.0	431	3.2	0.0	100.0	0.6	17.7
Addendum										
80-90	15.5	4.0	0.1	-2.7	-164	-0.6	-0.5	13.9	-0.1	18.0
90-95	21.1	9.2	0.1	-1.6	-192	-0.5	-0.4	10.5	-0.1	19.8
95-99	42.2	39.3	-0.3	5.6	849	1.1	-0.3	15.5	0.3	22.5
Top 1 Percent	1.1	98.8	-6.5	128.6	77,710	17.3	3.3	27.1	4.7	31.9
Top 0.1 Percent	*	100.0	-8.8	81.6	479,926	22.5	2.2	13.8	6.3	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	478	1.0	13,130	5.5	3.5	
Second Quintile	36,225	22.4	33,866	9.7	2,633	4.4	31,233	10.8	7.8	
Middle Quintile	31,785	19.6	59,145	14.9	7,417	10.9	51,728	15.7	12.5	
Fourth Quintile	25,913	16.0	99,188	20.3	15,590	18.6	83,599	20.7	15.7	
Top Quintile	22,833	14.1	278,856	50.4	61,792	65.0	217,064	47.4	22.2	
All	#####	100.0	78,076	100.0	13,420	100.0	64,656	100.0	17.2	
Addendum										
80-90	11,459	7.1	151,413	13.7	27,408	14.5	124,005	13.6	18.1	
90-95	5,651	3.5	210,462	9.4	41,801	10.9	168,661	9.1	19.9	
95-99	4,568	2.8	336,872	12.2	75,010	15.8	261,862	11.4	22.3	
Top 1 Percent	1,155	0.7	1,647,988	15.1	448,330	23.8	1,199,658	13.2	27.2	
Top 0.1 Percent	119	0.1	7,587,678	7.1	2,132,348	11.7	5,455,330	6.2	28.1	

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 3.9

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0074
Current Law
Baseline: Current Policy 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	27.5	0.1	2.0	-13.1	-258	-373.7	-0.4	-0.3	-2.0	-1.5
Second Quintile	23.7	1.6	0.7	-9.5	-198	-11.8	-0.4	2.2	-0.7	4.9
Middle Quintile	13.3	4.2	0.2	-4.2	-92	-1.6	-0.4	8.1	-0.2	10.9
Fourth Quintile	11.5	5.1	0.1	-4.2	-97	-0.7	-0.7	17.4	-0.1	15.2
Top Quintile	16.3	14.3	-1.7	130.9	3,120	6.0	1.9	72.3	1.3	23.4
All	18.8	4.7	-0.7	100.0	431	3.2	0.0	100.0	0.6	17.7
Addendum										
80-90	12.6	4.2	0.1	-3.2	-151	-0.6	-0.6	15.3	-0.1	18.1
90-95	15.8	7.1	0.1	-1.4	-132	-0.4	-0.4	11.8	-0.1	20.0
95-99	29.2	28.8	-0.2	3.1	370	0.6	-0.5	17.0	0.1	22.3
Top 1 Percent	3.0	96.4	-6.3	132.3	65,457	17.1	3.4	28.2	4.6	31.7
Top 0.1 Percent	*	99.9	-8.9	85.9	425,630	22.8	2.3	14.4	6.4	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	69	0.1	12,757	4.3	0.5
Second Quintile	33,446	20.7	30,192	8.0	1,675	2.6	28,517	9.1	5.6
Middle Quintile	32,042	19.8	52,185	13.2	5,771	8.5	46,414	14.2	11.1
Fourth Quintile	30,039	18.6	85,746	20.4	13,112	18.1	72,634	20.9	15.3
Top Quintile	29,289	18.1	236,399	54.8	52,221	70.4	184,178	51.5	22.1
All	161,868	100.0	78,076	100.0	13,420	100.0	64,656	100.0	17.2
Addendum									
80-90	14,704	9.1	129,176	15.0	23,467	15.9	105,709	14.9	18.2
90-95	7,300	4.5	180,404	10.4	36,235	12.2	144,169	10.1	20.1
95-99	5,874	3.6	290,893	13.5	64,578	17.5	226,315	12.7	22.2
Top 1 Percent	1,411	0.9	1,416,193	15.8	383,009	24.9	1,033,184	13.9	27.0
Top 0.1 Percent	141	0.1	6,676,124	7.4	1,871,227	12.1	4,804,897	6.5	28.0

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

Number of AMT Taxpayers (millions). Baseline: 4.8

Proposal: 3.9

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0074
Current Law
Baseline: Current Policy 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	10.8	0.1	0.9	-11.1	-86	-17.6	-0.4	1.7	-0.9	4.0
Second Quintile	8.4	1.8	0.3	-6.6	-64	-3.4	-0.4	6.1	-0.3	7.9
Middle Quintile	7.0	3.9	0.1	-3.8	-45	-0.9	-0.6	13.7	-0.1	13.0
Fourth Quintile	5.3	5.0	0.1	-1.9	-30	-0.3	-0.8	22.6	-0.1	17.5
Top Quintile	4.3	10.5	-2.2	122.2	2,608	7.7	2.2	55.6	1.7	24.2
All	7.9	3.1	-0.7	100.0	230	3.4	0.0	100.0	0.6	17.1
Addendum										
80-90	2.9	3.9	0.0	-0.5	-18	-0.1	-0.5	14.9	0.0	20.1
90-95	1.4	4.6	0.0	0.4	35	0.1	-0.3	10.0	0.0	21.8
95-99	12.7	19.4	-0.5	6.7	799	1.8	-0.2	12.5	0.4	22.8
Top 1 Percent	2.7	95.4	-9.1	115.6	62,083	25.8	3.3	18.3	6.8	32.9
Top 0.1 Percent	0.1	99.9	-13.1	74.7	444,720	34.6	2.2	9.4	9.5	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	488	2.1	9,628	8.3	4.8	
Second Quintile	17,844	23.9	23,019	13.3	1,870	6.5	21,148	14.6	8.1	
Middle Quintile	14,346	19.3	38,796	18.0	5,099	14.3	33,697	18.7	13.1	
Fourth Quintile	11,200	15.0	60,968	22.1	10,722	23.4	50,245	21.8	17.6	
Top Quintile	8,036	10.8	151,591	39.4	34,028	53.4	117,562	36.6	22.5	
All	74,543	100.0	41,517	100.0	6,873	100.0	34,644	100.0	16.6	
Addendum										
80-90	4,355	5.8	90,056	12.7	18,109	15.4	71,947	12.1	20.1	
90-95	1,927	2.6	125,452	7.8	27,353	10.3	98,098	7.3	21.8	
95-99	1,434	1.9	202,448	9.4	45,340	12.7	157,108	8.7	22.4	
Top 1 Percent	319	0.4	920,332	9.5	240,673	15.0	679,659	8.4	26.2	
Top 0.1 Percent	29	0.0	4,688,757	4.4	1,286,220	7.2	3,402,537	3.8	27.4	

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0074
Current Law
Baseline: Current Policy 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	36.9	*	2.4	-4.0	-432	450.9	-0.2	-0.2	-2.4	-2.9
Second Quintile	43.7	1.4	0.9	-5.1	-362	-19.5	-0.2	0.8	-0.9	3.7
Middle Quintile	19.9	3.8	0.2	-2.8	-130	-2.1	-0.3	4.8	-0.2	9.3
Fourth Quintile	14.1	5.1	0.1	-3.5	-127	-0.9	-0.7	14.7	-0.1	14.0
Top Quintile	19.6	15.7	-1.6	115.4	3,329	5.5	1.3	79.8	1.2	23.2
All	22.9	7.3	-0.8	100.0	928	3.8	0.0	100.0	0.7	19.0
Addendum										
80-90	15.1	4.0	0.2	-3.6	-215	-0.8	-0.7	15.5	-0.1	17.3
90-95	19.0	8.0	0.1	-1.7	-193	-0.5	-0.6	12.8	-0.1	19.5
95-99	34.2	31.4	-0.1	1.6	214	0.3	-0.7	19.2	0.1	22.1
Top 1 Percent	3.2	96.6	-5.8	119.1	65,742	15.5	3.3	32.2	4.2	31.5
Top 0.1 Percent	*	100.0	-8.2	76.2	418,811	20.7	2.3	16.1	5.9	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	-96	0.0	18,171	1.4	-0.5	
Second Quintile	7,954	13.0	40,676	3.9	1,861	1.0	38,815	4.6	4.6	
Middle Quintile	11,996	19.7	66,524	9.7	6,303	5.0	60,221	10.8	9.5	
Fourth Quintile	15,518	25.4	104,945	19.8	14,854	15.3	90,090	20.8	14.2	
Top Quintile	19,634	32.2	273,844	65.4	60,069	78.5	213,775	62.5	21.9	
All	61,004	100.0	134,751	100.0	24,644	100.0	110,107	100.0	18.3	
Addendum										
80-90	9,383	15.4	148,925	17.0	26,016	16.2	122,909	17.2	17.5	
90-95	5,045	8.3	203,359	12.5	39,770	13.4	163,589	12.3	19.6	
95-99	4,180	6.9	324,275	16.5	71,583	19.9	252,691	15.7	22.1	
Top 1 Percent	1,026	1.7	1,557,334	19.4	424,388	29.0	1,132,946	17.3	27.3	
Top 0.1 Percent	103	0.2	7,159,677	9.0	2,022,037	13.9	5,137,640	7.9	28.2	

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0074
Current Law
Baseline: Current Policy 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	71.1	0.0	3.6	69.6	-656	59.9	-5.5	-13.1	-3.8	-10.2
Second Quintile	40.9	1.3	1.0	36.7	-365	-42.3	-2.2	3.5	-1.0	1.4
Middle Quintile	16.2	5.8	0.3	10.0	-144	-2.3	1.4	30.6	-0.3	10.8
Fourth Quintile	15.2	5.0	0.3	7.5	-207	-1.5	1.7	33.7	-0.3	15.8
Top Quintile	18.4	14.7	-1.2	-25.4	1,684	4.1	4.7	45.2	0.9	22.7
All	41.6	2.9	0.7	100.0	-303	-6.6	0.0	100.0	-0.7	9.2
Addendum										
80-90	12.5	7.7	0.0	0.4	-41	-0.2	1.0	15.9	0.0	19.6
90-95	23.6	7.2	0.0	0.1	-33	-0.1	0.4	6.4	0.0	20.8
95-99	36.8	33.7	-0.2	-1.1	409	0.7	0.8	10.6	0.2	22.6
Top 1 Percent	3.5	96.4	-6.0	-24.8	57,507	16.5	2.5	12.4	4.4	30.9
Top 0.1 Percent	0.0	100.0	-8.5	-16.0	378,847	22.3	1.5	6.2	6.2	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	-1,094	-7.7	18,311	14.0	-6.4	
Second Quintile	7,124	30.5	36,617	23.9	864	5.7	35,753	25.9	2.4	
Middle Quintile	4,946	21.2	57,427	26.0	6,338	29.2	51,090	25.7	11.0	
Fourth Quintile	2,562	11.0	83,649	19.6	13,379	31.9	70,270	18.3	16.0	
Top Quintile	1,068	4.6	186,627	18.3	40,763	40.6	145,864	15.8	21.8	
All	23,390	100.0	46,669	100.0	4,588	100.0	42,080	100.0	9.8	
Addendum										
80-90	664	2.8	122,786	7.5	24,054	14.9	98,732	6.7	19.6	
90-95	187	0.8	164,519	2.8	34,203	6.0	130,316	2.5	20.8	
95-99	186	0.8	252,443	4.3	56,641	9.8	195,802	3.7	22.4	
Top 1 Percent	31	0.1	1,310,430	3.7	347,847	9.9	962,583	3.0	26.5	
Top 0.1 Percent	3	0.0	6,164,720	1.7	1,701,504	4.7	4,463,216	1.4	27.6	

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0074
Current Law
Baseline: Current Policy 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	72.9	0.0	3.7	-50.9	-731	52.4	-0.8	-2.5	-4.0	-11.7
Second Quintile	57.7	1.0	1.3	-36.2	-515	-52.9	-0.6	0.6	-1.3	1.1
Middle Quintile	27.7	5.7	0.3	-13.5	-201	-2.7	-0.4	8.5	-0.3	10.4
Fourth Quintile	22.6	5.5	0.2	-15.2	-225	-1.3	-0.6	19.7	-0.2	14.9
Top Quintile	32.0	18.5	-1.5	217.2	3,604	5.3	2.5	73.6	1.2	23.4
All	43.2	5.8	-0.3	100.0	296	1.8	0.0	100.0	0.3	16.7
Addendum										
80-90	25.8	4.6	0.3	-12.1	-388	-1.3	-0.5	16.3	-0.2	18.0
90-95	38.2	13.4	0.2	-5.4	-365	-0.8	-0.3	11.9	-0.2	19.8
95-99	48.9	43.2	-0.2	5.7	501	0.6	-0.2	16.9	0.1	22.8
Top 1 Percent	0.8	99.2	-6.1	229.1	79,601	16.0	3.5	28.5	4.4	32.0
Top 0.1 Percent	*	100.0	-8.1	132.0	473,229	20.2	2.1	13.5	5.8	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	-1,395	-1.7	19,544	4.7	-7.7
Second Quintile	10,446	20.8	41,214	8.3	973	1.2	40,240	9.7	2.4
Middle Quintile	9,996	19.9	70,494	13.6	7,555	8.9	62,939	14.5	10.7
Fourth Quintile	10,000	19.9	114,598	22.1	17,259	20.3	97,339	22.4	15.1
Top Quintile	8,947	17.8	303,691	52.4	67,540	71.1	236,151	48.7	22.2
All	50,143	100.0	103,467	100.0	16,952	100.0	86,515	100.0	16.4
Addendum									
80-90	4,641	9.3	168,947	15.1	30,721	16.8	138,226	14.8	18.2
90-95	2,200	4.4	236,984	10.1	47,191	12.2	189,793	9.6	19.9
95-99	1,679	3.4	382,007	12.4	86,592	17.1	295,415	11.4	22.7
Top 1 Percent	427	0.9	1,803,204	14.9	497,428	25.0	1,305,776	12.9	27.6
Top 0.1 Percent	41	0.1	8,202,903	6.6	2,346,824	11.4	5,856,078	5.6	28.6

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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 T14-0074
Current Law
Baseline: Current Policy 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	3.0	0.0	0.2	-0.7	-27	-29.7	-0.1	0.1	-0.2	0.5
Second Quintile	5.2	0.0	0.2	-1.5	-43	-8.6	-0.2	1.1	-0.2	1.8
Middle Quintile	5.6	0.0	0.1	-1.1	-37	-1.5	-0.5	5.2	-0.1	5.0
Fourth Quintile	4.2	0.0	0.1	-0.8	-33	-0.4	-1.2	14.0	0.0	10.4
Top Quintile	8.2	9.8	-2.6	103.2	4,575	10.4	1.9	79.3	2.1	22.1
All	5.2	1.6	-1.2	100.0	719	7.8	0.0	100.0	1.1	14.6
Addendum										
80-90	5.4	0.0	0.1	-0.6	-49	-0.3	-1.1	14.0	0.0	14.3
90-95	4.4	*	0.0	-0.1	-25	-0.1	-0.8	10.4	0.0	17.5
95-99	20.4	22.8	-0.5	4.5	968	1.8	-1.1	18.7	0.4	20.9
Top 1 Percent	3.8	95.3	-8.5	99.4	83,277	24.7	4.9	36.2	6.3	32.0
Top 0.1 Percent	0.1	99.8	-11.3	64.9	513,414	31.8	3.5	19.4	8.3	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	90	0.2	12,183	3.9	0.7	
Second Quintile	8,822	24.6	25,453	9.2	501	1.3	24,953	10.4	2.0	
Middle Quintile	7,996	22.3	47,027	15.3	2,373	5.7	44,654	16.8	5.1	
Fourth Quintile	6,233	17.4	77,568	19.7	8,059	15.2	69,509	20.4	10.4	
Top Quintile	5,804	16.2	220,941	52.3	44,155	77.4	176,786	48.4	20.0	
All	35,800	100.0	68,490	100.0	9,249	100.0	59,241	100.0	13.5	
Addendum										
80-90	2,980	8.3	116,753	14.2	16,781	15.1	99,972	14.1	14.4	
90-95	1,317	3.7	161,041	8.7	28,193	11.2	132,848	8.3	17.5	
95-99	1,199	3.4	265,520	13.0	54,635	19.8	210,885	11.9	20.6	
Top 1 Percent	307	0.9	1,314,909	16.5	337,357	31.3	977,552	14.2	25.7	
Top 0.1 Percent	33	0.1	6,161,220	8.2	1,613,229	15.8	4,547,991	7.0	26.2	

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 in 2013 had the law, as it was written in 2008, been permanently extended. 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.