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PRELIMINARY RESULTS

Table T04-0041
Current-Law Distribution of Individual Income Tax By Cash Income
Percentile, 2009¹

Cash Income Class ²	Tax Units (thousands)	Income Tax ³		Average Income Tax Rate (Percent)
		Amount (\$ millions)	Percent of Total	
Lowest Quintile	30,047	-15,691	-1.3	-6.1
Second Quintile	30,612	-14,164	-1.2	-2.3
Middle Quintile	30,619	46,806	4.0	3.8
Fourth Quintile	30,618	163,342	14.0	7.6
Top Quintile	30,617	986,291	84.6	15.4
All	153,089	1,166,475	100.0	11.0
Addendum				
Top 10 Percent	15,307	811,547	69.6	17.3
Top 5 Percent	7,656	657,591	56.4	18.9
Top 1 Percent	1,531	385,953	33.1	20.7
Top 0.5 Percent	765	306,234	26.3	21.1
Top 0.1 Percent	153	179,687	15.4	22.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year.

(2) Tax units with negative income are excluded from the lowest income class but are included in the totals. Includes both filing and nonfiling units. Tax units that are dependents of other taxpayers are excluded from the analysis. For a definition of income qualifiers, see "Explanation of Income Measures," at

<http://taxpolicycenter.org/TaxModel/tmdb/TMTTemplate.cfm?DocID=574>.

(3) Income tax is net of refundable credits.