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PRELIMINARY RESULTS

Table T04-0042
Current-Law Distribution of Individual Income Tax By Economic
Income Percentile, 2009¹

Economic Income Class ²	Tax Units (thousands)	Income Tax ³		Average Income Tax Rate (Percent)
		Amount (\$ millions)	Percent of Total	
Lowest Quintile	29,673	-21,990	-1.9	-7.6
Second Quintile	30,623	-7,347	-0.6	-1.1
Middle Quintile	30,614	60,956	5.2	4.5
Fourth Quintile	30,617	172,341	14.8	7.6
Top Quintile	30,618	961,893	82.5	13.2
All	153,089	1,166,475	100.0	9.8
Addendum				
Top 10 Percent	15,310	781,003	67.0	14.2
Top 5 Percent	7,658	626,360	53.7	15.0
Top 1 Percent	1,531	367,738	31.5	15.9
Top 0.5 Percent	766	293,094	25.1	16.0
Top 0.1 Percent	153	169,176	14.5	15.4

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. Economic income has been adjusted for family size by dividing by the square root of the number of members of the tax unit. For a definition of income qualifiers, see "Explanation of Income Measures," at <http://taxpolicycenter.org/TaxModel/tmdb/TMTemplate.cfm?DocID=574>.

(3) Income tax is net of refundable credits.