Table T04-0069
H.R. 4181, Extension of Marriage Penalty Reform
Distribution of Tax Change by Cash Income Percentiles, 2011

<table>
<thead>
<tr>
<th>Cash Income Class</th>
<th>Percent of Tax Units with Tax Cut</th>
<th>Percent Change in After-Tax Income</th>
<th>Percent of Total Tax Change</th>
<th>Average Tax Change ($)</th>
<th>Average Federal Tax Rate&lt;sup&gt;4&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest Quintile</td>
<td>0.8</td>
<td>*</td>
<td>0.2</td>
<td>-2</td>
<td>3.3</td>
</tr>
<tr>
<td>Second Quintile</td>
<td>9.5</td>
<td>0.2</td>
<td>3.7</td>
<td>-34</td>
<td>9.5</td>
</tr>
<tr>
<td>Middle Quintile</td>
<td>18.3</td>
<td>0.2</td>
<td>8.1</td>
<td>-74</td>
<td>16.4</td>
</tr>
<tr>
<td>Fourth Quintile</td>
<td>28.3</td>
<td>0.2</td>
<td>14.7</td>
<td>-134</td>
<td>21.2</td>
</tr>
<tr>
<td>Top Quintile</td>
<td>56.0</td>
<td>0.4</td>
<td>73.4</td>
<td>-670</td>
<td>28.1</td>
</tr>
<tr>
<td>All</td>
<td>22.6</td>
<td>0.3</td>
<td>100.0</td>
<td>-183</td>
<td>23.9</td>
</tr>
<tr>
<td>Addendum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Top 10 Percent</td>
<td>54.9</td>
<td>0.3</td>
<td>37.7</td>
<td>-689</td>
<td>29.3</td>
</tr>
<tr>
<td>Top 5 Percent</td>
<td>48.3</td>
<td>0.2</td>
<td>16.7</td>
<td>-611</td>
<td>30.4</td>
</tr>
<tr>
<td>Top 1 Percent</td>
<td>70.6</td>
<td>0.1</td>
<td>5.6</td>
<td>-1,020</td>
<td>32.3</td>
</tr>
<tr>
<td>Top 0.5 Percent</td>
<td>73.0</td>
<td>0.1</td>
<td>2.9</td>
<td>-1,072</td>
<td>33.1</td>
</tr>
<tr>
<td>Top 0.1 Percent</td>
<td>75.1</td>
<td>*</td>
<td>0.6</td>
<td>-1,096</td>
<td>34.9</td>
</tr>
</tbody>
</table>

* Less than 0.05 percent.
(1) Calendar year. Baseline is current law. Provisions include: increase standard deduction and width of the 15-percent bracket for married couples to twice that of singles; increase width of EITC plateau by $3,000, indexed for inflation after 2008; allow EITC regardless of AMT liability; repeal use of modified AGI for purposes of calculating the EITC.
(2) Tax units with negative cash income are excluded from the lowest quintile but are included in the totals. Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis. For a description of cash income, see http://www.taxpolicycenter.org/TaxModel/income.cfm
(3) 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.
(4) Average federal tax (individual income tax, net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); and estate tax) as a percentage of average cash income.