

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

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2021 <sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Increase <sup>4</sup>		Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>6</sup>	
	Pct of Tax Units	Avg Tax Increase				Change (%)	Under the Proposal
<b>Lowest Quintile</b>	30.2	89	-0.2	8.5	27	0.2	4.6
<b>Second Quintile</b>	71.3	112	-0.2	23.3	80	0.2	12.9
<b>Middle Quintile</b>	71.6	123	-0.2	21.8	88	0.1	20.2
<b>Fourth Quintile</b>	43.4	186	-0.1	16.5	81	0.1	24.3
<b>Top Quintile</b>	31.3	532	-0.1	29.8	167	0.1	31.0
<b>All</b>	50.1	160	-0.1	100.0	80	0.1	25.5
<b>Addendum</b>							
<b>80-90</b>	25.7	255	-0.1	5.9	66	0.0	27.3
<b>90-95</b>	20.1	297	0.0	2.7	60	0.0	28.1
<b>95-99</b>	46.2	655	-0.1	10.8	303	0.1	30.4
<b>Top 1 Percent</b>	84.4	1,388	-0.1	10.5	1,171	0.1	36.3
<b>Top 0.1 Percent</b>	90.2	1,704	0.0	1.4	1,537	0.0	40.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.4

\* Less than 0.05

\*\* Insufficient data

(1) Calendar year. Baseline is current law, proposal is current law with all tax parameters indexed by chained CPI starting in 2013.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$21,907; 40% \$45,357; 60% \$77,927; 80% \$137,216; 90% \$185,926; 95% \$271,105; 99% \$707,211; 99.9% \$3,119,317.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2021 <sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Inc (%) <sup>4</sup>	Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	30.2	-0.2	8.5	27	4.0	0.0	0.7	0.2	4.6
<b>Second Quintile</b>	71.3	-0.2	23.3	80	1.6	0.1	4.7	0.2	12.9
<b>Middle Quintile</b>	71.6	-0.2	21.8	88	0.6	0.0	11.5	0.1	20.2
<b>Fourth Quintile</b>	43.4	-0.1	16.5	81	0.3	0.0	19.4	0.1	24.3
<b>Top Quintile</b>	31.3	-0.1	29.8	167	0.2	-0.1	63.5	0.1	31.0
<b>All</b>	50.1	-0.1	100.0	80	0.3	0.0	100.0	0.1	25.5
<b>Addendum</b>									
<b>80-90</b>	25.7	-0.1	5.9	66	0.1	0.0	14.8	0.0	27.3
<b>90-95</b>	20.1	0.0	2.7	60	0.1	0.0	10.1	0.0	28.1
<b>95-99</b>	46.2	-0.1	10.8	303	0.2	0.0	15.7	0.1	30.4
<b>Top 1 Percent</b>	84.4	-0.1	10.5	1,171	0.1	0.0	22.9	0.1	36.3
<b>Top 0.1 Percent</b>	90.2	0.0	1.4	1,537	0.0	0.0	10.5	0.0	40.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2011 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	44,914	25.3	15,473	3.9	680	0.7	14,793	5.0	4.4
<b>Second Quintile</b>	41,386	23.3	39,807	9.3	5,038	4.6	34,769	10.9	12.7
<b>Middle Quintile</b>	35,161	19.8	73,507	14.6	14,733	11.5	58,775	15.6	20.0
<b>Fourth Quintile</b>	28,982	16.3	124,783	20.4	30,280	19.5	94,502	20.7	24.3
<b>Top Quintile</b>	25,395	14.3	365,180	52.3	113,024	63.6	252,155	48.5	31.0
<b>All</b>	177,436	100.0	99,897	100.0	25,432	100.0	74,464	100.0	25.5
<b>Addendum</b>									
<b>80-90</b>	12,702	7.2	193,566	13.9	52,835	14.9	140,732	13.5	27.3
<b>90-95</b>	6,350	3.6	256,712	9.2	72,085	10.1	184,626	8.9	28.1
<b>95-99</b>	5,076	2.9	459,778	13.2	139,235	15.7	320,543	12.3	30.3
<b>Top 1 Percent</b>	1,266	0.7	2,251,338	16.1	817,004	22.9	1,434,333	13.8	36.3
<b>Top 0.1 Percent</b>	128	0.1	9,170,723	6.6	3,701,468	10.5	5,469,256	5.3	40.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.4

\* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all tax parameters indexed by chained CPI starting in 2013.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$21,907; 40% \$45,357; 60% \$77,927; 80% \$137,216; 90% \$185,926; 95% \$271,105; 99% \$707,211; 99.9% \$3,119,317.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Inc (%) <sup>4</sup>	Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	32.6	-0.3	11.3	43	11.6	0.0	0.3	0.3	2.8
<b>Second Quintile</b>	55.4	-0.2	18.3	68	1.6	0.1	3.6	0.2	11.9
<b>Middle Quintile</b>	66.1	-0.1	10.2	41	0.4	0.0	9.2	0.1	18.1
<b>Fourth Quintile</b>	53.8	-0.1	20.8	91	0.4	0.0	18.9	0.1	23.9
<b>Top Quintile</b>	44.9	-0.1	39.4	173	0.2	-0.1	67.9	0.1	30.6
<b>All</b>	50.1	-0.1	100.0	80	0.3	0.0	100.0	0.1	25.5
<b>Addendum</b>									
<b>80-90</b>	44.8	-0.1	10.7	97	0.2	0.0	15.4	0.1	26.6
<b>90-95</b>	38.0	-0.1	6.0	99	0.2	0.0	11.9	0.0	28.1
<b>95-99</b>	45.8	-0.1	12.0	265	0.2	0.0	16.9	0.1	30.3
<b>Top 1 Percent</b>	79.8	-0.1	10.7	995	0.1	0.0	23.8	0.1	35.9
<b>Top 0.1 Percent</b>	88.7	0.0	1.5	1,409	0.0	0.0	11.2	0.0	40.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	37,178	21.0	14,595	3.1	371	0.3	14,223	4.0	2.5
<b>Second Quintile</b>	38,317	21.6	35,761	7.7	4,193	3.6	31,568	9.2	11.7
<b>Middle Quintile</b>	35,482	20.0	64,744	13.0	11,667	9.2	53,077	14.3	18.0
<b>Fourth Quintile</b>	32,539	18.3	109,622	20.1	26,137	18.9	83,485	20.6	23.8
<b>Top Quintile</b>	32,322	18.2	310,625	56.6	94,858	67.9	215,768	52.8	30.5
<b>All</b>	177,436	100.0	99,897	100.0	25,432	100.0	74,464	100.0	25.5
<b>Addendum</b>									
<b>80-90</b>	15,696	8.9	166,265	14.7	44,192	15.4	122,073	14.5	26.6
<b>90-95</b>	8,670	4.9	221,109	10.8	61,989	11.9	159,119	10.4	28.0
<b>95-99</b>	6,434	3.6	392,049	14.2	118,363	16.9	273,686	13.3	30.2
<b>Top 1 Percent</b>	1,522	0.9	1,964,677	16.9	705,063	23.8	1,259,613	14.5	35.9
<b>Top 0.1 Percent</b>	155	0.1	8,027,394	7.0	3,251,360	11.2	4,776,034	5.6	40.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

Number of AMT Taxpayers (millions). Baseline: 51.2

Proposal: 49.4

\* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all tax parameters indexed by chained CPI starting in 2013.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$16,231; 40% \$30,715; 60% \$50,451; 80% \$81,761; 90% \$113,496; 95% \$160,527; 99% \$402,103; 99.9% \$1,852,602.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Inc (%) <sup>4</sup>	Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	20.9	-0.1	5.0	12	1.7	0.0	1.4	0.1	6.3
Second Quintile	43.4	-0.1	9.0	22	0.8	0.0	5.4	0.1	9.8
Middle Quintile	83.6	-0.1	14.1	46	0.6	0.0	12.3	0.1	17.1
Fourth Quintile	91.7	-0.3	39.1	167	0.9	0.1	22.2	0.2	24.9
Top Quintile	74.8	-0.1	32.9	186	0.3	-0.1	58.4	0.1	32.4
All	55.8	-0.2	100.0	64	0.5	0.0	100.0	0.1	24.0
<b>Addendum</b>									
80-90	88.3	-0.2	14.2	172	0.6	0.0	12.6	0.2	27.4
90-95	70.4	-0.1	8.0	162	0.3	0.0	11.4	0.1	29.5
95-99	50.2	-0.1	6.3	169	0.2	-0.1	15.8	0.1	32.3
Top 1 Percent	77.6	-0.1	4.4	614	0.1	-0.1	18.6	0.0	39.6
Top 0.1 Percent	87.9	0.0	0.7	1,053	0.0	0.0	9.2	0.0	44.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	22,088	26.3	11,504	5.4	712	1.4	10,791	6.7	6.2
Second Quintile	22,154	26.4	28,048	13.3	2,723	5.4	25,325	15.7	9.7
Middle Quintile	16,643	19.8	48,631	17.3	8,275	12.3	40,357	18.8	17.0
Fourth Quintile	12,591	15.0	79,427	21.4	19,598	22.1	59,829	21.1	24.7
Top Quintile	9,531	11.4	212,488	43.3	68,572	58.5	143,916	38.5	32.3
All	83,910	100.0	55,790	100.0	13,304	100.0	42,486	100.0	23.9
<b>Addendum</b>									
80-90	4,466	5.3	115,551	11.0	31,499	12.6	84,052	10.5	27.3
90-95	2,675	3.2	162,391	9.3	47,743	11.4	114,648	8.6	29.4
95-99	2,004	2.4	273,062	11.7	87,998	15.8	185,063	10.4	32.2
Top 1 Percent	386	0.5	1,366,920	11.3	541,076	18.7	825,844	8.9	39.6
Top 0.1 Percent	37	0.0	6,164,851	4.9	2,766,314	9.3	3,398,537	3.6	44.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all tax parameters indexed by chained CPI starting in 2013.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$16,231; 40% \$30,715; 60% \$50,451; 80% \$81,761; 90% \$113,496; 95% \$160,527; 99% \$402,103; 99.9% \$1,852,602.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Inc (%) <sup>4</sup>	Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	45.0	-0.4	6.5	86	11.9	0.0	0.1	0.4	3.9
<b>Second Quintile</b>	63.3	-0.2	10.4	87	1.3	0.0	1.6	0.2	13.7
<b>Middle Quintile</b>	55.5	-0.1	8.6	41	0.3	0.0	6.1	0.1	17.6
<b>Fourth Quintile</b>	31.3	0.0	12.5	46	0.2	0.0	17.0	0.0	23.4
<b>Top Quintile</b>	33.5	-0.1	61.9	175	0.2	0.0	75.0	0.1	30.1
<b>All</b>	41.4	-0.1	100.0	96	0.2	0.0	100.0	0.1	27.0
<b>Addendum</b>									
<b>80-90</b>	29.1	-0.1	12.3	72	0.1	0.0	16.8	0.0	26.3
<b>90-95</b>	24.2	0.0	6.8	72	0.1	0.0	12.8	0.0	27.6
<b>95-99</b>	44.5	-0.1	22.0	316	0.2	0.0	18.4	0.1	29.7
<b>Top 1 Percent</b>	81.0	-0.1	20.7	1,148	0.2	0.0	26.9	0.1	35.0
<b>Top 0.1 Percent</b>	88.9	0.0	2.9	1,567	0.1	0.0	12.3	0.0	39.4

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	4,533	7.3	20,546	0.8	717	0.1	19,829	1.1	3.5
<b>Second Quintile</b>	7,081	11.4	50,867	3.2	6,894	1.6	43,973	3.8	13.6
<b>Middle Quintile</b>	12,584	20.3	83,709	9.4	14,709	6.1	69,001	10.6	17.6
<b>Fourth Quintile</b>	16,288	26.3	134,734	19.6	31,469	17.0	103,265	20.6	23.4
<b>Top Quintile</b>	20,964	33.8	359,562	67.4	107,988	75.0	251,574	64.6	30.0
<b>All</b>	61,966	100.0	180,517	100.0	48,711	100.0	131,807	100.0	27.0
<b>Addendum</b>									
<b>80-90</b>	10,147	16.4	190,315	17.3	50,066	16.8	140,249	17.4	26.3
<b>90-95</b>	5,611	9.1	250,590	12.6	69,053	12.8	181,537	12.5	27.6
<b>95-99</b>	4,134	6.7	453,673	16.8	134,473	18.4	319,200	16.2	29.6
<b>Top 1 Percent</b>	1,072	1.7	2,169,074	20.8	757,928	26.9	1,411,146	18.5	34.9
<b>Top 0.1 Percent</b>	109	0.2	8,632,609	8.4	3,398,164	12.3	5,234,445	7.0	39.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

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(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$16,231; 40% \$30,715; 60% \$50,451; 80% \$81,761; 90% \$113,496; 95% \$160,527; 99% \$402,103; 99.9% \$1,852,602.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Inc (%) <sup>4</sup>	Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	51.9	-0.5	33.9	91	-16.2	0.3	-1.6	0.5	-2.5
Second Quintile	79.1	-0.5	53.6	172	3.1	0.3	16.3	0.4	13.3
Middle Quintile	40.9	-0.1	5.6	28	0.2	-0.2	26.6	0.0	20.7
Fourth Quintile	23.7	0.0	2.9	27	0.1	-0.2	25.6	0.0	24.2
Top Quintile	17.8	-0.1	3.9	80	0.1	-0.3	33.0	0.0	29.8
<b>All</b>	<b>53.1</b>	<b>-0.2</b>	<b>100.0</b>	<b>96</b>	<b>0.9</b>	<b>0.0</b>	<b>100.0</b>	<b>0.2</b>	<b>18.9</b>
<b>Addendum</b>									
80-90	12.2	0.0	0.7	22	0.1	-0.1	12.1	0.0	27.5
90-95	12.7	0.0	0.3	33	0.1	-0.1	5.4	0.0	28.6
95-99	35.9	-0.1	1.7	223	0.2	-0.1	6.8	0.1	28.4
<b>Top 1 Percent</b>	<b>73.6</b>	<b>-0.1</b>	<b>1.3</b>	<b>836</b>	<b>0.1</b>	<b>-0.1</b>	<b>8.7</b>	<b>0.1</b>	<b>36.0</b>
<b>Top 0.1 Percent</b>	<b>91.3</b>	<b>0.0</b>	<b>0.2</b>	<b>1,296</b>	<b>0.0</b>	<b>0.0</b>	<b>4.0</b>	<b>0.0</b>	<b>41.0</b>

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	10,267	35.6	18,654	11.9	-561	-1.9	19,215	15.1	-3.0
Second Quintile	8,573	29.7	43,303	23.1	5,601	15.9	37,701	24.7	12.9
Middle Quintile	5,485	19.0	71,295	24.3	14,742	26.8	56,553	23.8	20.7
Fourth Quintile	3,060	10.6	104,990	20.0	25,417	25.8	79,572	18.6	24.2
Top Quintile	1,365	4.7	247,531	21.0	73,593	33.3	173,939	18.2	29.7
<b>All</b>	<b>28,870</b>	<b>100.0</b>	<b>55,694</b>	<b>100.0</b>	<b>10,447</b>	<b>100.0</b>	<b>45,246</b>	<b>100.0</b>	<b>18.8</b>
<b>Addendum</b>									
80-90	841	2.9	158,759	8.3	43,707	12.2	115,052	7.4	27.5
90-95	276	1.0	208,520	3.6	59,613	5.5	148,907	3.1	28.6
95-99	206	0.7	353,437	4.5	100,199	6.9	253,238	4.0	28.4
<b>Top 1 Percent</b>	<b>42</b>	<b>0.1</b>	<b>1,766,470</b>	<b>4.6</b>	<b>635,128</b>	<b>8.8</b>	<b>1,131,342</b>	<b>3.6</b>	<b>36.0</b>
<b>Top 0.1 Percent</b>	<b>4</b>	<b>0.0</b>	<b>8,261,717</b>	<b>1.9</b>	<b>3,382,907</b>	<b>4.0</b>	<b>4,878,809</b>	<b>1.3</b>	<b>41.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* Less than 0.05

(1) Calendar year. Baseline is current law, proposal is current law with all tax parameters indexed by chained CPI starting in 2013.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$16,231; 40% \$30,715; 60% \$50,451; 80% \$81,761; 90% \$113,496; 95% \$160,527; 99% \$402,103; 99.9% \$1,852,602.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Inc (%) <sup>4</sup>	Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	61.6	-0.6	24.7	120	-13.3	0.1	-0.5	0.6	-3.9
<b>Second Quintile</b>	79.9	-0.4	36.0	176	2.5	0.1	4.3	0.4	14.4
<b>Middle Quintile</b>	32.1	0.0	4.9	25	0.1	0.0	11.0	0.0	21.5
<b>Fourth Quintile</b>	10.8	0.0	3.7	19	0.1	-0.1	21.6	0.0	25.9
<b>Top Quintile</b>	23.3	-0.1	30.4	181	0.1	-0.1	63.4	0.1	31.7
<b>All</b>	42.5	-0.1	100.0	103	0.3	0.0	100.0	0.1	26.7
<b>Addendum</b>									
<b>80-90</b>	10.1	0.0	2.5	27	0.0	0.0	17.0	0.0	28.2
<b>90-95</b>	14.2	0.0	1.6	51	0.1	0.0	8.3	0.0	29.2
<b>95-99</b>	52.5	-0.1	14.2	425	0.3	0.0	15.5	0.1	30.9
<b>Top 1 Percent</b>	90.7	-0.1	12.1	1,453	0.2	0.0	22.6	0.1	37.1
<b>Top 0.1 Percent</b>	95.1	0.0	1.4	1,905	0.0	0.0	9.7	0.0	40.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	11,263	21.1	19,885	3.2	-905	-0.6	20,789	4.6	-4.6
<b>Second Quintile</b>	11,161	20.9	49,413	8.0	6,937	4.2	42,476	9.3	14.0
<b>Middle Quintile</b>	10,810	20.3	87,526	13.7	18,804	11.0	68,722	14.6	21.5
<b>Fourth Quintile</b>	10,536	19.8	146,645	22.3	37,891	21.7	108,754	22.6	25.8
<b>Top Quintile</b>	9,201	17.3	401,289	53.3	127,152	63.5	274,137	49.6	31.7
<b>All</b>	53,289	100.0	129,942	100.0	34,575	100.0	95,367	100.0	26.6
<b>Addendum</b>									
<b>80-90</b>	5,186	9.7	214,110	16.0	60,412	17.0	153,698	15.7	28.2
<b>90-95</b>	1,733	3.3	303,096	7.6	88,355	8.3	214,742	7.3	29.2
<b>95-99</b>	1,826	3.4	509,552	13.4	156,856	15.5	352,695	12.7	30.8
<b>Top 1 Percent</b>	457	0.9	2,466,235	16.3	913,356	22.6	1,552,879	14.0	37.0
<b>Top 0.1 Percent</b>	41	0.1	10,680,779	6.4	4,344,725	9.7	6,336,054	5.1	40.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* 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 current law, proposal is current law with all tax parameters indexed by chained CPI starting in 2013.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$16,231; 40% \$30,715; 60% \$50,451; 80% \$81,761; 90% \$113,496; 95% \$160,527; 99% \$402,103; 99.9% \$1,852,602.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.

**Table T11-0222**  
**Tax Parameters Indexed with Chained CPI, Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2021 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Tax Units with Tax Inc (%) <sup>4</sup>	Percent Change in After-Tax Income <sup>5</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
				Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	1.0	0.0	0.2	1	0.5	0.0	0.2	0.0	1.0
Second Quintile	9.7	0.0	3.7	8	1.1	0.0	1.1	0.0	2.5
Middle Quintile	70.3	-0.1	16.5	46	1.0	0.0	5.4	0.1	8.3
Fourth Quintile	71.5	-0.1	28.7	111	0.7	0.1	13.9	0.1	17.4
Top Quintile	56.4	-0.1	50.8	178	0.2	-0.1	79.5	0.1	29.8
All	38.2	-0.1	100.0	59	0.3	0.0	100.0	0.1	21.3
<b>Addendum</b>									
80-90	64.9	-0.1	18.3	148	0.5	0.0	12.6	0.1	21.7
90-95	50.3	-0.1	10.6	133	0.3	0.0	13.1	0.1	25.2
95-99	45.0	-0.1	12.8	197	0.2	0.0	22.0	0.1	30.2
Top 1 Percent	66.8	-0.1	9.1	568	0.1	-0.1	31.8	0.0	37.9
Top 0.1 Percent	81.7	0.0	1.3	870	0.0	0.0	14.8	0.0	43.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2011 <sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	8,452	18.7	14,208	3.0	147	0.2	14,061	3.8	1.0
Second Quintile	12,578	27.9	29,860	9.4	745	1.1	29,116	11.6	2.5
Middle Quintile	9,608	21.3	57,529	13.8	4,705	5.3	52,824	16.1	8.2
Fourth Quintile	6,853	15.2	99,438	17.0	17,163	13.8	82,275	17.9	17.3
Top Quintile	7,567	16.8	300,877	56.9	89,464	79.5	211,412	50.8	29.7
All	45,100	100.0	88,729	100.0	18,873	100.0	69,855	100.0	21.3
<b>Addendum</b>									
80-90	3,293	7.3	150,565	12.4	32,534	12.6	118,031	12.3	21.6
90-95	2,127	4.7	208,153	11.1	52,272	13.1	155,882	10.5	25.1
95-99	1,723	3.8	361,414	15.6	108,987	22.1	252,427	13.8	30.2
Top 1 Percent	424	0.9	1,688,185	17.9	639,165	31.8	1,049,020	14.1	37.9
Top 0.1 Percent	41	0.1	7,153,784	7.3	3,108,421	14.8	4,045,363	5.2	43.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-2).

\* 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 current law, proposal is current law with all tax parameters indexed by chained CPI starting in 2013.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The cash 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 2011 dollars): 20% \$16,231; 40% \$30,715; 60% \$50,451; 80% \$81,761; 90% \$113,496; 95% \$160,527; 99% \$402,103; 99.9% \$1,852,602.

(4) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(5) 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.

(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 cash income.