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Table T08-0153
Individual Income and Estate Tax Provisions in the 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile, 2008¹
Summary Table

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 (\$)	Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase				Change (%)	Under the Proposal
Lowest Quintile	78.7	0.1	4.3	4.0	-425	-4.1	1.1
Second Quintile	98.2	0.1	5.4	10.1	-1,272	-4.7	8.3
Middle Quintile	99.5	0.0	4.8	14.0	-1,937	-3.9	15.0
Fourth Quintile	99.8	0.0	4.8	19.3	-3,201	-3.8	18.1
Top Quintile	99.8	0.0	5.1	52.5	-9,826	-3.6	25.4
All	93.6	0.1	5.0	100.0	-2,769	-3.8	20.4
Addendum							
80-90	99.8	0.0	5.3	14.0	-5,193	-4.0	20.7
90-95	100.0	0.0	4.5	8.1	-6,164	-3.3	22.6
95-99	99.7	0.0	4.0	10.2	-9,486	-2.9	25.4
Top 1 Percent	99.4	0.1	6.0	20.3	-74,605	-4.0	30.0
Top 0.1 Percent	99.8	0.1	6.8	10.7	-387,354	-4.3	31.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

(1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 2008 dollars): 20% \$18,726, 40% \$37,258, 60% \$65,634, 80% \$110,346, 90% \$159,187, 95% \$224,851, 99% \$601,906, 99.9% \$2,906,959.

(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 T08-0153
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile, 2008¹
Detail Table

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	78.7	0.1	4.3	4.0	-425	-78.6	-0.6	0.2	-4.1	1.1
Second Quintile	98.2	0.1	5.4	10.1	-1,272	-36.1	-1.1	3.3	-4.7	8.3
Middle Quintile	99.5	0.0	4.8	14.0	-1,937	-20.4	-0.6	10.2	-3.9	15.0
Fourth Quintile	99.8	0.0	4.8	19.3	-3,201	-17.2	-0.3	17.3	-3.8	18.1
Top Quintile	99.8	0.0	5.1	52.5	-9,826	-12.4	2.6	68.9	-3.6	25.4
All	93.6	0.1	5.0	100.0	-2,769	-15.7	0.0	100.0	-3.8	20.4
Addendum										
80-90	99.8	0.0	5.3	14.0	-5,193	-16.1	-0.1	13.6	-4.0	20.7
90-95	100.0	0.0	4.5	8.1	-6,164	-12.8	0.3	10.2	-3.3	22.6
95-99	99.7	0.0	4.0	10.2	-9,486	-10.1	1.0	16.7	-2.9	25.4
Top 1 Percent	99.4	0.1	6.0	20.3	-74,605	-11.7	1.3	28.4	-4.0	30.0
Top 0.1 Percent	99.8	0.1	6.8	10.7	-387,354	-12.1	0.6	14.4	-4.3	31.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2008¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income Percent of Total	Share of Post-Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	38,734	26.1	10,339	541	9,799	5.2	3.7	4.6	0.8
Second Quintile	32,512	21.9	27,137	3,525	23,611	13.0	8.1	9.3	4.4
Middle Quintile	29,745	20.0	50,269	9,494	40,775	18.9	13.8	14.7	10.8
Fourth Quintile	24,833	16.7	85,096	18,637	66,459	21.9	19.5	20.0	17.6
Top Quintile	21,974	14.8	273,072	79,191	193,881	29.0	55.2	51.7	66.3
All	148,478	100.0	73,156	17,672	55,484	24.2	100.0	100.0	100.0
Addendum									
80-90	11,083	7.5	130,618	32,249	98,369	24.7	13.3	13.2	13.6
90-95	5,366	3.6	186,071	48,153	137,918	25.9	9.2	9.0	9.9
95-99	4,406	3.0	331,342	93,566	237,777	28.2	13.4	12.7	15.7
Top 1 Percent	1,119	0.8	1,871,777	636,378	1,235,399	34.0	19.3	16.8	27.1
Top 0.1 Percent	113	0.1	8,924,869	3,213,155	5,711,713	36.0	9.3	7.8	13.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline:

13.3

Proposal:

4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 2008 dollars): 20% \$18,726, 40% \$37,258, 60% \$65,634, 80% \$110,346, 90% \$159,187, 95% \$224,851, 99% \$601,906, 99.9% \$2,906,959.

(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 T08-0153
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008¹
Detail Table

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	75.3	0.1	5.4	4.0	-514	-248.4	-0.7	-0.5	-5.3	-3.2
Second Quintile	97.6	0.1	6.0	9.6	-1,292	-47.4	-1.2	2.0	-5.3	5.9
Middle Quintile	99.1	0.0	5.2	13.2	-1,892	-23.7	-0.8	7.9	-4.2	13.6
Fourth Quintile	99.8	0.0	4.8	19.0	-2,772	-17.6	-0.4	16.5	-3.7	17.5
Top Quintile	99.7	0.0	4.8	54.1	-7,897	-12.0	3.1	74.0	-3.4	25.3
All	93.6	0.1	5.0	100.0	-2,769	-15.7	0.0	100.0	-3.8	20.4
Addendum										
80-90	99.8	0.0	4.7	13.6	-3,960	-14.5	0.2	14.9	-3.6	20.9
90-95	99.7	0.0	4.2	8.5	-4,904	-12.0	0.5	11.6	-3.1	22.8
95-99	99.7	0.0	4.0	11.1	-8,185	-10.3	1.1	17.9	-2.9	25.2
Top 1 Percent	99.3	0.1	5.9	20.9	-63,700	-11.6	1.4	29.6	-3.9	29.9
Top 0.1 Percent	99.7	0.1	6.7	11.0	-339,436	-12.0	0.6	15.0	-4.3	31.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2008¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	32,136	21.6	9,676	207	9,469	2.1	2.9	3.7	0.3
Second Quintile	30,600	20.6	24,413	2,723	21,690	11.2	6.9	8.1	3.2
Middle Quintile	28,760	19.4	44,659	7,978	36,681	17.9	11.8	12.8	8.7
Fourth Quintile	28,147	19.0	74,152	15,732	58,420	21.2	19.2	20.0	16.9
Top Quintile	28,156	19.0	229,510	66,013	163,497	28.8	59.5	55.9	70.8
All	148,478	100.0	73,156	17,672	55,484	24.2	100.0	100.0	100.0
Addendum									
80-90	14,153	9.5	111,502	27,314	84,188	24.5	14.5	14.5	14.7
90-95	7,103	4.8	157,889	40,875	117,014	25.9	10.3	10.1	11.1
95-99	5,550	3.7	283,470	79,482	203,988	28.0	14.5	13.7	16.8
Top 1 Percent	1,350	0.9	1,621,134	548,422	1,072,712	33.8	20.2	17.6	28.2
Top 0.1 Percent	133	0.1	7,865,274	2,829,701	5,035,573	36.0	9.7	8.2	14.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline:

13.3

Proposal:

4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

(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 T08-0153
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008¹
Detail Table - Single Tax Units

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	70.4	0.0	3.7	5.6	-252	-50.9	-0.6	0.8	-3.4	3.3
Second Quintile	97.1	0.1	4.1	12.1	-665	-29.6	-1.0	4.3	-3.6	8.6
Middle Quintile	98.7	0.0	3.8	15.1	-988	-15.8	-0.4	11.9	-3.1	16.2
Fourth Quintile	99.7	0.0	3.4	18.1	-1,394	-11.7	0.3	20.1	-2.6	19.8
Top Quintile	99.4	0.0	4.4	49.1	-4,559	-10.4	1.8	62.7	-3.1	26.7
All	90.3	0.0	4.0	100.0	-1,252	-12.9	0.0	100.0	-3.1	20.7
Addendum										
80-90	99.7	0.0	3.7	12.4	-2,190	-10.7	0.4	15.5	-2.8	23.2
90-95	99.1	0.0	3.6	7.9	-2,928	-9.6	0.4	11.0	-2.6	24.5
95-99	99.3	0.0	4.3	11.8	-6,007	-10.7	0.4	14.6	-3.1	25.7
Top 1 Percent	98.2	0.1	5.9	16.9	-40,196	-10.4	0.6	21.7	-3.8	32.4
Top 0.1 Percent	99.4	0.3	6.6	8.3	-223,172	-10.3	0.3	10.7	-4.0	35.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2008¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	17,917	27.9	7,366	496	6,870	6.7	5.0	6.2	1.4
Second Quintile	14,600	22.7	18,412	2,250	16,161	12.2	10.3	11.8	5.3
Middle Quintile	12,313	19.2	32,414	6,250	26,164	19.3	15.2	16.1	12.4
Fourth Quintile	10,411	16.2	52,926	11,896	41,030	22.5	21.0	21.4	19.9
Top Quintile	8,662	13.5	147,444	43,885	103,559	29.8	48.8	44.9	61.0
All	64,251	100.0	40,773	9,702	31,070	23.8	100.0	100.0	100.0
Addendum									
80-90	4,570	7.1	79,266	20,540	58,726	25.9	13.8	13.4	15.1
90-95	2,172	3.4	111,889	30,366	81,523	27.1	9.3	8.9	10.6
95-99	1,581	2.5	195,435	56,287	139,148	28.8	11.8	11.0	14.3
Top 1 Percent	339	0.5	1,070,401	387,339	683,062	36.2	13.9	11.6	21.1
Top 0.1 Percent	30	0.1	5,527,749	2,164,219	3,363,530	39.2	6.3	5.0	10.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline:

13.3

Proposal:

4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

(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 T08-0153
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008¹
Detail Table - Married Tax Units Filing Jointly

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	73.0	0.3	7.5	2.2	-937	-236.1	-0.4	-0.2	-7.3	-4.2
Second Quintile	97.2	0.0	7.1	5.8	-1,963	-55.0	-0.8	0.9	-6.3	5.1
Middle Quintile	99.3	0.1	6.0	11.0	-2,865	-29.6	-1.0	4.9	-5.0	11.9
Fourth Quintile	99.9	0.0	5.4	20.0	-3,878	-20.9	-0.9	14.2	-4.3	16.3
Top Quintile	99.9	0.0	5.0	61.0	-9,702	-12.5	3.0	80.1	-3.6	24.9
All	96.2	0.1	5.3	100.0	-4,848	-15.8	0.0	100.0	-4.0	21.2
Addendum										
80-90	99.8	0.0	5.2	15.4	-5,082	-16.3	-0.1	14.8	-3.9	20.1
90-95	100.0	0.0	4.4	9.7	-5,960	-12.9	0.4	12.3	-3.3	22.2
95-99	99.8	0.0	4.0	12.1	-9,262	-10.3	1.2	19.9	-2.9	25.0
Top 1 Percent	99.8	0.0	6.0	23.8	-71,409	-11.9	1.5	33.1	-4.0	29.4
Top 0.1 Percent	99.8	0.1	6.8	12.5	-372,601	-12.4	0.7	16.6	-4.4	31.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2008¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre- Tax Income Percent of Total	Share of Post- Tax Income Percent of Total	Share of Federal Taxes Percent of Total
	Number (thousands)	Percent of Total							
Lowest Quintile	6,549	11.1	12,913	397	12,516	3.1	1.2	1.5	0.1
Second Quintile	8,467	14.4	31,351	3,566	27,785	11.4	3.7	4.4	1.7
Middle Quintile	10,967	18.6	57,542	9,697	47,845	16.9	8.8	9.8	5.9
Fourth Quintile	14,682	24.9	90,088	18,544	71,545	20.6	18.5	19.6	15.1
Top Quintile	17,939	30.5	271,783	77,467	194,317	28.5	68.1	65.1	77.1
All	58,860	100.0	121,659	30,634	91,025	25.2	100.0	100.0	100.0
Addendum									
80-90	8,622	14.7	129,932	31,202	98,730	24.0	15.6	15.9	14.9
90-95	4,629	7.9	180,821	46,154	134,667	25.5	11.7	11.6	11.9
95-99	3,736	6.4	322,831	90,034	232,797	27.9	16.8	16.2	18.7
Top 1 Percent	953	1.6	1,797,234	598,985	1,198,249	33.3	23.9	21.3	31.7
Top 0.1 Percent	96	0.2	8,488,059	3,003,869	5,484,190	35.4	11.4	9.8	16.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline:

13.3

Proposal:

4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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

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(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 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

(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 T08-0153
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008¹
Detail Table - Head of Household Tax Units

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	88.8	0.0	5.9	15.1	-777	111.8	-6.7	-10.2	-6.2	-11.8
Second Quintile	99.2	0.1	6.8	33.2	-1,774	-68.0	-7.3	5.6	-6.2	2.9
Middle Quintile	99.6	0.0	5.2	25.4	-2,030	-24.0	0.9	28.9	-4.3	13.5
Fourth Quintile	99.8	0.0	3.8	13.9	-2,170	-13.8	4.5	31.0	-3.0	18.6
Top Quintile	99.7	0.0	3.4	12.4	-4,312	-9.1	8.5	44.7	-2.5	24.7
All	95.9	0.1	5.1	100.0	-1,666	-26.4	0.0	100.0	-4.3	11.9
Addendum										
80-90	99.8	0.0	2.8	4.1	-2,218	-8.6	3.0	15.5	-2.1	22.3
90-95	99.6	0.0	2.6	1.6	-2,848	-7.7	1.4	6.9	-2.0	23.5
95-99	99.4	0.0	2.9	2.3	-5,687	-7.9	1.9	9.5	-2.1	24.4
Top 1 Percent	98.2	0.0	5.5	4.5	-55,959	-11.1	2.2	12.8	-3.7	29.6
Top 0.1 Percent	99.7	0.1	6.4	2.3	-316,830	-11.6	1.0	6.3	-4.1	31.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2008¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-	Share of Post-	Share of	
	Number (thousands)	Percent of Total					Pre- Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total	
Lowest Quintile	7,397	32.4	12,444	-695	13,139	-5.6	10.3	13.0	-3.6	
Second Quintile	7,124	31.2	28,595	2,610	25,985	9.1	22.8	24.8	12.9	
Middle Quintile	4,769	20.9	47,702	8,472	39,229	17.8	25.5	25.0	28.0	
Fourth Quintile	2,433	10.6	72,995	15,709	57,286	21.5	19.9	18.7	26.5	
Top Quintile	1,096	4.8	175,540	47,618	127,922	27.1	21.6	18.8	36.2	
All	22,867	100.0	38,999	6,313	32,686	16.2	100.0	100.0	100.0	
Addendum										
80-90	700	3.1	105,949	25,820	80,129	24.4	8.3	7.5	12.5	
90-95	214	0.9	145,060	36,878	108,182	25.4	3.5	3.1	5.5	
95-99	152	0.7	271,587	71,975	199,612	26.5	4.6	4.1	7.6	
Top 1 Percent	30	0.1	1,513,030	503,585	1,009,445	33.3	5.2	4.1	10.6	
Top 0.1 Percent	3	0.0	7,690,010	2,722,225	4,967,785	35.4	2.4	1.8	5.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline:

13.3

Proposal:

4.5

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

(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 T08-0153
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008¹
Detail Table - Tax Units with Children

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	87.6	0.1	7.4	5.1	-1,065	124.2	-1.4	-2.1	-7.8	-14.1
Second Quintile	99.5	0.1	8.3	12.4	-2,419	-73.1	-2.1	1.0	-7.4	2.7
Middle Quintile	99.8	0.0	6.5	16.6	-3,150	-29.1	-1.4	9.2	-5.3	13.0
Fourth Quintile	100.0	0.0	6.0	22.0	-4,573	-21.1	-0.6	18.8	-4.7	17.5
Top Quintile	99.9	0.0	5.0	43.8	-10,589	-12.1	5.4	72.9	-3.5	25.7
All	97.2	0.1	5.9	100.0	-4,129	-18.6	0.0	100.0	-4.5	19.5
Addendum										
80-90	100.0	0.0	5.1	12.3	-5,671	-15.4	0.6	15.5	-3.8	21.1
90-95	100.0	0.0	4.1	6.3	-6,351	-11.5	0.9	11.1	-3.0	23.2
95-99	99.8	0.0	3.9	8.3	-10,484	-9.5	1.8	18.2	-2.8	26.2
Top 1 Percent	99.7	0.1	6.4	16.9	-88,593	-12.1	2.1	28.2	-4.2	30.3
Top 0.1 Percent	99.9	0.0	6.8	8.5	-451,445	-12.3	1.0	13.8	-4.4	31.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2008¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-Tax Income	Share of Post-Tax Income	Share of Federal Taxes	
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total	
Lowest Quintile	9,532	19.9	13,624	-858	14,481	-6.3	2.9	4.1	-0.8	
Second Quintile	10,091	21.1	32,509	3,309	29,200	10.2	7.4	8.7	3.2	
Middle Quintile	10,383	21.7	59,220	10,828	48,392	18.3	13.9	14.9	10.6	
Fourth Quintile	9,504	19.9	97,794	21,686	76,107	22.2	21.0	21.4	19.4	
Top Quintile	8,171	17.1	299,188	87,587	211,601	29.3	55.1	51.2	67.5	
All	47,814	100.0	92,771	22,179	70,592	23.9	100.0	100.0	100.0	
Addendum										
80-90	4,266	8.9	147,940	36,945	110,996	25.0	14.2	14.0	14.9	
90-95	1,960	4.1	211,011	55,270	155,741	26.2	9.3	9.0	10.2	
95-99	1,567	3.3	381,353	110,427	270,926	29.0	13.5	12.6	16.3	
Top 1 Percent	378	0.8	2,125,042	732,829	1,392,213	34.5	18.1	15.6	26.1	
Top 0.1 Percent	37	0.1	10,289,918	3,676,954	6,612,964	35.7	8.6	7.2	12.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

(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 2008 dollars): 20% \$12,738, 40% \$24,107, 60% \$41,408, 80% \$66,804, 90% \$95,425, 95% \$135,398, 99% \$358,614, 99.9% \$1,744,098.

(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 T08-0153
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2008¹
Detail Table - Elderly Tax Units

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	72.3	0.0	3.3	2.4	-309	-128.7	-0.4	-0.1	-3.2	-0.7
Second Quintile	97.5	0.0	2.8	5.4	-538	-54.4	-0.7	0.9	-2.6	2.2
Middle Quintile	98.8	0.0	3.0	6.4	-1,105	-33.5	-0.6	2.5	-2.8	5.5
Fourth Quintile	99.9	0.0	4.0	16.3	-2,293	-23.8	-1.0	10.1	-3.4	10.9
Top Quintile	99.6	0.0	5.3	69.5	-9,183	-13.5	2.8	86.6	-3.8	24.4
All	93.5	0.0	4.6	100.0	-2,621	-16.2	0.0	100.0	-3.6	18.3
Addendum										
80-90	99.8	0.0	4.9	13.3	-4,004	-19.6	-0.4	10.6	-3.9	16.2
90-95	99.3	0.0	4.9	10.3	-5,353	-16.4	0.0	10.2	-3.8	19.2
95-99	99.7	0.0	4.9	16.6	-9,277	-13.4	0.7	20.8	-3.6	23.3
Top 1 Percent	99.6	0.1	6.0	29.3	-55,478	-11.2	2.5	44.9	-3.9	30.8
Top 0.1 Percent	99.5	0.3	6.7	15.1	-284,004	-11.3	1.3	22.8	-4.2	32.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2008¹

Cash Income Percentile ^{2,3}	Tax Units ⁴		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁵ (Dollars)	Average Federal Tax Rate ⁶	Share of Pre-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Lowest Quintile	5,613	20.0	9,578	240	9,338	2.5	2.6	3.2	0.3
Second Quintile	7,385	26.3	20,450	988	19,461	4.8	7.3	8.9	1.6
Middle Quintile	4,289	15.3	39,887	3,304	36,583	8.3	8.3	9.7	3.1
Fourth Quintile	5,224	18.6	67,270	9,644	57,626	14.3	17.0	18.6	11.1
Top Quintile	5,577	19.8	241,292	68,147	173,146	28.2	65.0	59.7	83.8
All	28,106	100.0	73,692	16,136	57,556	21.9	100.0	100.0	100.0
Addendum									
80-90	2,448	8.7	101,652	20,457	81,195	20.1	12.0	12.3	11.0
90-95	1,424	5.1	142,666	32,679	109,986	22.9	9.8	9.7	10.3
95-99	1,317	4.7	257,517	69,321	188,197	26.9	16.4	15.3	20.1
Top 1 Percent	389	1.4	1,426,168	494,118	932,050	34.7	26.8	22.4	42.4
Top 0.1 Percent	39	0.1	6,750,892	2,503,562	4,247,330	37.1	12.7	10.3	21.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 13.3 Proposal: 4.5

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative AMT.

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(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.