

Table T08-0201
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile, 2012 ¹
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	27.0	1.4	0.8	0.8	-86	-0.7	4.7
Second Quintile	82.0	0.6	2.5	5.6	-674	-2.2	11.0
Middle Quintile	95.5	0.2	2.7	9.4	-1,237	-2.1	17.2
Fourth Quintile	99.0	0.1	3.7	17.9	-2,801	-2.8	19.6
Top Quintile	99.5	0.1	5.5	66.2	-11,831	-3.9	25.0
All	75.6	0.6	4.2	100.0	-2,643	-3.2	21.0
Addendum							
80-90	99.5	0.1	4.4	14.2	-5,018	-3.3	22.0
90-95	99.8	0.0	4.7	10.1	-7,379	-3.4	23.1
95-99	99.4	0.1	4.8	14.6	-13,070	-3.5	25.0
Top 1 Percent	99.4	0.1	7.3	27.4	-97,029	-4.9	28.4
Top 0.1 Percent	99.4	0.0	8.4	14.0	-490,360	-5.4	30.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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% \$19,740, 40% \$38,980, 60% \$69,490, 80% \$117,535, 90% \$169,480, 95% \$237,040, 99% \$619,561, 99.9% \$2,832,449.

(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.

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

Table T08-0201
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Distribution of Federal Tax Change by Cash Income Percentile, 2012 ¹
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	27.0	1.4	0.8	0.8	-86	-13.2	0.0	0.8	-0.7	4.7
Second Quintile	82.0	0.6	2.5	5.6	-674	-16.4	-0.2	4.3	-2.2	11.0
Middle Quintile	95.5	0.2	2.7	9.4	-1,237	-11.1	0.3	11.4	-2.1	17.2
Fourth Quintile	99.0	0.1	3.7	17.9	-2,801	-12.6	0.1	18.7	-2.8	19.6
Top Quintile	99.5	0.1	5.5	66.2	-11,831	-13.4	-0.2	64.6	-3.9	25.0
All	75.6	0.6	4.2	100.0	-2,643	-13.1	0.0	100.0	-3.2	21.0
Addendum										
80-90	99.5	0.1	4.4	14.2	-5,018	-13.0	0.0	14.3	-3.3	22.0
90-95	99.8	0.0	4.7	10.1	-7,379	-12.9	0.0	10.3	-3.4	23.1
95-99	99.4	0.1	4.8	14.6	-13,070	-12.2	0.2	15.9	-3.5	25.0
Top 1 Percent	99.4	0.1	7.3	27.4	-97,029	-14.7	-0.4	24.1	-4.9	28.4
Top 0.1 Percent	99.4	0.0	8.4	14.0	-490,360	-15.0	-0.3	12.0	-5.4	30.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2012 ¹

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	40,338	25.9	11,993	650	11,343	5.4	3.7	4.7	0.8
Second Quintile	34,253	22.0	31,130	4,103	27,027	13.2	8.2	9.4	4.5
Middle Quintile	31,371	20.1	57,716	11,177	46,538	19.4	14.0	14.9	11.2
Fourth Quintile	26,273	16.8	98,626	22,152	76,474	22.5	20.0	20.5	18.6
Top Quintile	23,076	14.8	305,124	88,145	216,979	28.9	54.3	51.0	64.8
All	156,009	100.0	83,049	20,108	62,941	24.2	100.0	100.0	100.0
Addendum									
80-90	11,675	7.5	152,072	38,475	113,596	25.3	13.7	13.5	14.3
90-95	5,645	3.6	215,559	57,080	158,480	26.5	9.4	9.1	10.3
95-99	4,594	2.9	377,269	107,346	269,923	28.5	13.4	12.6	15.7
Top 1 Percent	1,162	0.7	1,992,972	662,264	1,330,708	33.2	17.9	15.8	24.5
Top 0.1 Percent	118	0.1	9,136,646	3,262,379	5,874,267	35.7	8.3	7.1	12.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

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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 breaks are (in 2008 dollars): 20% \$19,740, 40% \$38,980, 60% \$69,490, 80% \$117,535, 90% \$169,480, 95% \$237,040, 99% \$619,561, 99.9% \$2,832,449.

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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.

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

Table T08-0201
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	24.1	1.5	1.2	1.1	-136	-46.5	-0.1	0.2	-1.2	1.4
Second Quintile	72.5	0.7	2.8	5.4	-693	-21.3	-0.3	3.0	-2.5	9.1
Middle Quintile	91.8	0.2	2.8	8.7	-1,168	-12.6	0.1	9.1	-2.3	15.9
Fourth Quintile	98.7	0.1	3.4	16.3	-2,269	-12.0	0.2	18.1	-2.6	19.3
Top Quintile	99.3	0.1	5.2	68.5	-9,589	-13.0	0.1	69.5	-3.7	24.9
All	75.6	0.6	4.2	100.0	-2,643	-13.1	0.0	100.0	-3.2	21.0
Addendum										
80-90	99.4	0.1	3.9	13.7	-3,809	-11.7	0.3	15.7	-2.9	22.1
90-95	99.3	0.1	4.3	10.5	-5,821	-12.0	0.2	11.7	-3.2	23.3
95-99	99.3	0.1	4.7	15.4	-10,950	-12.0	0.2	17.1	-3.4	24.8
Top 1 Percent	99.3	0.1	7.3	28.9	-84,942	-14.9	-0.5	25.1	-4.9	28.2
Top 0.1 Percent	99.4	0.0	8.4	14.8	-437,431	-15.3	-0.3	12.4	-5.4	30.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

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	33,519	21.5	11,234	292	10,941	2.6	2.9	3.7	0.3
Second Quintile	32,264	20.7	28,140	3,258	24,882	11.6	7.0	8.2	3.4
Middle Quintile	30,508	19.6	51,184	9,294	41,890	18.2	12.1	13.0	9.0
Fourth Quintile	29,582	19.0	86,263	18,934	67,329	22.0	19.7	20.3	17.9
Top Quintile	29,439	18.9	257,999	73,878	184,121	28.6	58.6	55.2	69.3
All	156,009	100.0	83,049	20,108	62,941	24.2	100.0	100.0	100.0
Addendum									
80-90	14,815	9.5	130,199	32,587	97,612	25.0	14.9	14.7	15.4
90-95	7,431	4.8	183,801	48,562	135,239	26.4	10.5	10.2	11.5
95-99	5,789	3.7	323,569	91,311	232,259	28.2	14.5	13.7	16.9
Top 1 Percent	1,403	0.9	1,729,454	571,878	1,157,575	33.1	18.7	16.6	25.6
Top 0.1 Percent	140	0.1	8,053,010	2,858,843	5,194,167	35.5	8.7	7.4	12.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

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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% \$13,571, 40% \$25,564, 60% \$44,195, 80% \$71,797, 90% \$102,543, 95% \$144,171, 99% \$370,252, 99.9% \$1,726,142.

(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.

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Table T08-0201
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	16.6	1.1	0.3	0.5	-26	-4.4	0.1	1.6	-0.3	6.7
Second Quintile	60.1	0.8	1.4	4.4	-266	-10.3	0.1	5.5	-1.2	10.8
Middle Quintile	90.8	0.2	1.7	7.3	-512	-7.1	0.8	13.6	-1.4	17.8
Fourth Quintile	98.3	0.1	2.3	12.8	-1,074	-7.5	1.2	22.3	-1.7	21.3
Top Quintile	98.8	0.1	6.7	74.9	-7,813	-15.8	-2.3	56.9	-4.7	25.0
All	65.3	0.6	3.9	100.0	-1,378	-12.5	0.0	100.0	-3.0	20.7
Addendum										
80-90	98.9	0.1	3.5	12.3	-2,407	-9.9	0.5	16.0	-2.6	23.7
90-95	98.6	0.2	4.4	10.0	-4,149	-11.5	0.1	10.9	-3.2	24.3
95-99	98.7	0.1	6.7	18.5	-10,718	-16.5	-0.6	13.4	-4.8	24.3
Top 1 Percent	98.8	0.2	12.6	34.2	-93,477	-22.8	-2.2	16.5	-8.1	27.5
Top 0.1 Percent	99.4	0.0	15.1	16.9	-528,847	-23.2	-1.1	8.0	-9.1	30.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

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	18,528	27.3	8,584	598	7,986	7.0	5.0	6.1	1.5
Second Quintile	15,492	22.9	21,338	2,576	18,762	12.1	10.5	12.1	5.3
Middle Quintile	13,373	19.7	37,507	7,169	30,338	19.1	15.9	16.8	12.8
Fourth Quintile	11,093	16.4	61,944	14,244	47,700	23.0	21.8	22.0	21.1
Top Quintile	8,952	13.2	166,465	49,365	117,100	29.7	47.2	43.5	59.1
All	67,788	100.0	46,595	11,029	35,566	23.7	100.0	100.0	100.0
Addendum									
80-90	4,758	7.0	92,893	24,437	68,456	26.3	14.0	13.5	15.6
90-95	2,242	3.3	131,093	36,008	95,084	27.5	9.3	8.8	10.8
95-99	1,611	2.4	224,327	65,108	159,219	29.0	11.4	10.6	14.0
Top 1 Percent	341	0.5	1,150,729	410,080	740,649	35.6	12.4	10.5	18.7
Top 0.1 Percent	30	0.0	5,787,688	2,276,064	3,511,624	39.3	5.5	4.4	9.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

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(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.

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Table T08-0201
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	32.9	1.9	2.4	0.8	-346	-62.1	-0.1	0.1	-2.3	1.4
Second Quintile	77.1	0.8	3.5	3.4	-1,098	-26.0	-0.3	1.5	-3.0	8.7
Middle Quintile	90.0	0.3	3.3	7.2	-1,822	-16.0	-0.2	5.8	-2.8	14.5
Fourth Quintile	99.0	0.1	3.9	17.3	-3,213	-14.3	-0.2	15.7	-3.1	18.3
Top Quintile	99.6	0.0	4.9	71.2	-10,693	-12.4	0.7	76.8	-3.5	24.9
All	86.7	0.4	4.5	100.0	-4,630	-13.2	0.0	100.0	-3.3	21.9
Addendum										
80-90	99.6	0.0	4.1	14.9	-4,679	-12.6	0.1	15.8	-3.1	21.5
90-95	99.7	0.0	4.3	11.6	-6,710	-12.3	0.1	12.6	-3.2	22.9
95-99	99.6	0.0	4.3	15.7	-11,284	-11.0	0.5	19.4	-3.1	25.0
Top 1 Percent	99.6	0.0	6.4	29.0	-81,764	-13.2	0.0	29.0	-4.3	28.2
Top 0.1 Percent	99.4	0.0	7.3	14.8	-410,231	-13.7	-0.1	14.1	-4.8	30.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

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	6,761	11.1	14,790	558	14,232	3.8	1.2	1.5	0.2
Second Quintile	8,813	14.5	36,067	4,230	31,837	11.7	3.8	4.4	1.7
Middle Quintile	11,162	18.3	66,221	11,416	54,805	17.2	8.7	9.7	6.0
Fourth Quintile	15,151	24.9	105,103	22,447	82,657	21.4	18.8	19.8	15.9
Top Quintile	18,797	30.8	305,001	86,536	218,464	28.4	67.8	65.0	76.1
All	60,954	100.0	138,787	35,070	103,717	25.3	100.0	100.0	100.0
Addendum									
80-90	8,999	14.8	151,491	37,218	114,273	24.6	16.1	16.3	15.7
90-95	4,873	8.0	209,583	54,716	154,867	26.1	12.1	11.9	12.5
95-99	3,924	6.4	367,042	103,032	264,011	28.1	17.0	16.4	18.9
Top 1 Percent	1,002	1.6	1,904,894	619,669	1,285,224	32.5	22.6	20.4	29.0
Top 0.1 Percent	101	0.2	8,600,122	2,992,067	5,608,055	34.8	10.3	9.0	14.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

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(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.

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Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012¹
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	33.7	2.0	1.4	5.8	-213	31.5	-1.6	-4.4	-1.5	-6.2
Second Quintile	91.2	0.5	3.7	28.0	-1,087	-31.6	-2.6	11.1	-3.3	7.1
Middle Quintile	97.2	0.2	3.2	25.9	-1,451	-14.3	0.4	28.5	-2.6	15.8
Fourth Quintile	99.2	0.0	3.0	18.1	-1,970	-10.3	1.7	28.7	-2.3	20.2
Top Quintile	98.9	0.0	3.8	22.2	-5,441	-10.1	2.2	36.1	-2.8	24.5
All	75.0	0.8	3.2	100.0	-1,189	-15.5	0.0	100.0	-2.6	14.4
Addendum										
80-90	99.2	0.0	2.9	7.2	-2,731	-8.7	1.0	13.8	-2.2	23.1
90-95	98.2	0.0	3.2	3.0	-3,945	-8.9	0.4	5.6	-2.3	23.9
95-99	98.5	0.0	3.3	4.2	-7,375	-9.3	0.5	7.5	-2.5	24.0
Top 1 Percent	99.0	0.0	6.5	7.8	-67,926	-13.4	0.2	9.2	-4.4	28.3
Top 0.1 Percent	99.9	0.0	7.9	3.9	-398,627	-14.4	0.1	4.3	-5.1	30.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012¹

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	7,961	32.2	14,430	-678	15,108	-4.7	10.3	13.0	-2.8
Second Quintile	7,556	30.6	32,988	3,439	29,549	10.4	22.3	24.1	13.7
Middle Quintile	5,252	21.3	55,112	10,157	44,955	18.4	25.9	25.5	28.1
Fourth Quintile	2,696	10.9	84,953	19,095	65,858	22.5	20.5	19.2	27.1
Top Quintile	1,198	4.9	197,502	53,889	143,613	27.3	21.2	18.6	34.0
All	24,714	100.0	45,216	7,691	37,525	17.0	100.0	100.0	100.0
Addendum									
80-90	774	3.1	124,547	31,451	93,095	25.3	8.6	7.8	12.8
90-95	222	0.9	169,438	44,423	125,014	26.2	3.4	3.0	5.2
95-99	168	0.7	299,897	79,232	220,665	26.4	4.5	4.0	7.0
Top 1 Percent	34	0.1	1,548,845	505,595	1,043,250	32.6	4.7	3.8	9.0
Top 0.1 Percent	3	0.0	7,820,896	2,762,047	5,058,849	35.3	2.0	1.6	4.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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% \$13,571, 40% \$25,564, 60% \$44,195, 80% \$71,797, 90% \$102,543, 95% \$144,171, 99% \$370,252, 99.9% \$1,726,142.

(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.

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

Table T08-0201
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012 ¹
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	42.1	2.2	2.4	2.2	-396	47.1	-0.5	-1.1	-2.5	-7.8
Second Quintile	95.9	0.5	4.5	8.5	-1,500	-35.3	-0.9	2.7	-4.0	7.4
Middle Quintile	98.9	0.2	4.0	12.8	-2,192	-16.9	-0.3	10.7	-3.2	15.8
Fourth Quintile	99.7	0.0	4.7	22.0	-4,104	-15.5	-0.2	20.4	-3.6	19.7
Top Quintile	99.8	0.0	5.1	54.4	-11,993	-12.1	1.9	67.3	-3.6	25.9
All	87.0	0.6	4.7	100.0	-3,710	-14.5	0.0	100.0	-3.5	20.8
Addendum										
80-90	99.9	0.0	4.4	13.4	-5,625	-12.5	0.4	15.8	-3.3	22.7
90-95	99.9	0.0	4.7	9.0	-8,323	-12.4	0.3	10.7	-3.4	23.8
95-99	99.6	0.1	4.1	11.0	-12,647	-9.9	0.9	16.9	-2.9	26.3
Top 1 Percent	99.4	0.1	6.8	21.1	-100,270	-13.1	0.4	23.8	-4.5	29.6
Top 0.1 Percent	99.8	0.0	7.2	9.9	-490,459	-13.1	0.2	11.2	-4.7	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012 ¹

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	9,871	20.2	15,772	-841	16,613	-5.3	3.0	4.2	-0.7
Second Quintile	10,311	21.1	37,449	4,251	33,198	11.4	7.5	8.8	3.5
Middle Quintile	10,593	21.7	68,197	12,984	55,212	19.0	14.1	15.1	11.0
Fourth Quintile	9,721	19.9	113,901	26,522	87,379	23.3	21.6	21.9	20.6
Top Quintile	8,230	16.8	336,992	99,345	237,648	29.5	54.1	50.4	65.4
All	48,864	100.0	105,014	25,577	79,438	24.4	100.0	100.0	100.0
Addendum									
80-90	4,312	8.8	173,044	44,863	128,181	25.9	14.5	14.2	15.5
90-95	1,958	4.0	245,817	66,898	178,919	27.2	9.4	9.0	10.5
95-99	1,579	3.2	435,654	127,186	308,468	29.2	13.4	12.6	16.1
Top 1 Percent	381	0.8	2,253,531	767,794	1,485,737	34.1	16.7	14.6	23.4
Top 0.1 Percent	37	0.1	10,557,678	3,756,273	6,801,405	35.6	7.5	6.4	11.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

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. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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% \$13,571, 40% \$25,564, 60% \$44,195, 80% \$71,797, 90% \$102,543, 95% \$144,171, 99% \$370,252, 99.9% \$1,726,142.

(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.

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

Table T08-0201
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012 ¹
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	5.3	0.4	0.3	0.2	-28	-10.5	0.0	0.3	-0.3	2.2
Second Quintile	32.1	0.2	0.8	1.5	-183	-16.0	0.1	1.8	-0.8	4.0
Middle Quintile	64.5	0.3	1.5	3.1	-634	-16.9	0.1	3.4	-1.4	6.8
Fourth Quintile	96.5	0.2	2.8	10.5	-1,883	-15.9	0.4	12.5	-2.4	12.6
Top Quintile	98.7	0.1	7.2	84.7	-13,929	-19.0	-0.5	81.9	-5.2	22.2
All	56.7	0.2	5.0	100.0	-3,250	-18.5	0.0	100.0	-3.9	17.3
Addendum										
80-90	98.7	0.1	4.4	11.5	-4,211	-17.6	0.1	12.2	-3.5	16.6
90-95	98.8	0.1	5.2	10.3	-6,711	-17.5	0.1	11.1	-4.0	18.9
95-99	98.5	0.1	6.8	20.7	-14,802	-18.7	-0.1	20.4	-5.0	21.7
Top 1 Percent	99.2	0.2	10.1	42.1	-103,816	-20.0	-0.7	38.2	-6.7	26.9
Top 0.1 Percent	99.6	0.0	11.6	21.6	-524,948	-20.3	-0.4	19.2	-7.4	29.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2012 ¹

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	5,982	19.6	11,174	271	10,903	2.4	2.6	3.3	0.3
Second Quintile	8,200	26.9	23,916	1,146	22,770	4.8	7.8	9.4	1.8
Middle Quintile	4,773	15.6	45,520	3,742	41,778	8.2	8.6	10.0	3.3
Fourth Quintile	5,522	18.1	79,079	11,814	67,265	14.9	17.3	18.7	12.1
Top Quintile	6,034	19.8	267,452	73,387	194,064	27.4	63.8	58.8	82.4
All	30,530	100.0	82,817	17,598	65,219	21.3	100.0	100.0	100.0
Addendum									
80-90	2,713	8.9	118,899	23,977	94,922	20.2	12.8	12.9	12.1
90-95	1,529	5.0	168,044	38,408	129,636	22.9	10.2	10.0	10.9
95-99	1,389	4.6	295,666	79,043	216,623	26.7	16.3	15.1	20.4
Top 1 Percent	403	1.3	1,548,708	519,692	1,029,017	33.6	24.7	20.8	38.9
Top 0.1 Percent	41	0.1	7,103,107	2,589,266	4,513,842	36.5	11.5	9.3	19.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

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. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

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(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.