

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

Table T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile, 2009¹
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 (%) Points)	Under the Proposal
Lowest Quintile	87.6	0.0	4.6	11.3	-473	-4.4	0.3
Second Quintile	93.3	0.0	2.6	12.9	-642	-2.3	8.3
Middle Quintile	98.4	0.0	1.8	14.0	-765	-1.5	15.3
Fourth Quintile	97.9	0.0	1.8	19.4	-1,263	-1.4	18.4
Top Quintile	90.5	0.2	1.5	42.3	-3,113	-1.1	25.1
All	93.0	0.0	1.9	100.0	-1,092	-1.5	20.2
Addendum							
80-90	92.5	0.1	2.4	17.0	-2,470	-1.8	20.9
90-95	97.1	0.1	2.6	12.4	-3,732	-1.9	22.5
95-99	91.6	0.3	1.9	12.6	-4,642	-1.4	25.0
Top 1 Percent	34.8	0.7	0.0	0.4	-514	0.0	29.5
Top 0.1 Percent	27.1	1.2	0.0	0.0	-88	0.0	31.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-7).

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

Number of AMT Taxpayers (millions). Baseline: 30.3 Proposal: 4.6

(1) Calendar year. Baseline is current law. For a description of "The American Recovery and Reinvestment Tax Act of 2009" see

<http://waysandmeans.house.gov/media/pdf/111/arra.pdf>. Proposal includes the Making Work Pay Credit equal to 6.2% of earned income up to a maximum credit of \$400 (\$800 for joint filers) phased out at a rate of 2 percent of AGI exceeding \$75,000 (\$150,000 for joint filers). Economic Recovery Payments, which are a one-time payment of \$250 to tax units receiving social security, SSI or veterans benefits. The one-time payment is a reduction to any allowable Making Work Pay credit. The Earned Income Tax Credit percentage for families with three or more qualifying children is increased to 45 percent and the threshold phase-out amount for joint filers is increased to \$5,000 above the phase-out threshold for single and head of household tax units. The Child Tax Credit refundability earnings threshold is reduced to \$3,000. The HOPE credit is made available for four years at a rate of 100% of the first \$2,000 of qualified expenses and 25% of the next \$2,000.

The phase-out thresholds are increased to AGI \$80,000 (\$160,000 for joint filers), textbooks are made a qualifying expense and forty percent of the credit is made refundable. Up to \$2,400 of unemployment benefits are excluded from gross income. The AMT exemptions for 2009 are increased to \$46,700 (\$70,950 for joint filers) and personal credits are made allowable against AMT liability. The Home Buyers Credit is equal to 10% of house value up to a maximum of \$8,000 (\$4,000 for couples filing separate) for first time homebuyers. Credit is phased out for AGI in excess of \$75,000 (\$150,000 for couple filing jointly).

(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% \$18,981, 40% \$37,595, 60% \$66,354, 80% \$111,645, 90% \$160,972, 95% \$226,918, 99% \$603,402, 99.9% \$2,871,682.

(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 T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile, 2009¹
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	87.6	0.0	4.6	11.3	-473	-94.4	-0.8	0.1	-4.4	0.3
Second Quintile	93.3	0.0	2.6	12.9	-642	-21.5	-0.6	3.4	-2.3	8.3
Middle Quintile	98.4	0.0	1.8	14.0	-765	-8.8	-0.2	10.5	-1.5	15.3
Fourth Quintile	97.9	0.0	1.8	19.4	-1,263	-7.3	-0.1	17.8	-1.4	18.4
Top Quintile	90.5	0.2	1.5	42.3	-3,113	-4.3	1.7	68.3	-1.1	25.1
All	93.0	0.0	1.9	100.0	-1,092	-6.7	0.0	100.0	-1.5	20.2
Addendum										
80-90	92.5	0.1	2.4	17.0	-2,470	-8.1	-0.2	13.9	-1.8	20.9
90-95	97.1	0.1	2.6	12.4	-3,732	-8.0	-0.1	10.3	-1.9	22.5
95-99	91.6	0.3	1.9	12.6	-4,642	-5.2	0.3	16.6	-1.4	25.0
Top 1 Percent	34.8	0.7	0.0	0.4	-514	-0.1	1.8	27.6	0.0	29.5
Top 0.1 Percent	27.1	1.2	0.0	0.0	-88	0.0	0.9	14.0	0.0	31.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2009¹

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	39,102	26.0	10,744	501	10,243	4.7	3.7	4.5	0.8
Second Quintile	32,942	21.9	28,057	2,980	25,076	10.6	8.2	9.3	4.0
Middle Quintile	30,075	20.0	51,924	8,717	43,207	16.8	13.8	14.7	10.7
Fourth Quintile	25,152	16.7	87,992	17,415	70,577	19.8	19.6	20.0	17.9
Top Quintile	22,287	14.8	279,244	73,229	206,015	26.2	55.0	51.8	66.5
All	150,241	100.0	75,289	16,327	58,962	21.7	100.0	100.0	100.0
Addendum									
80-90	11,264	7.5	135,143	30,642	104,500	22.7	13.5	13.3	14.1
90-95	5,439	3.6	192,266	46,915	145,351	24.4	9.3	8.9	10.4
Top 0.1 Percent	114	0.1	8,929,410	2,798,307	6,131,103	31.3	9.0	7.9	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-07).

Number of AMT Taxpayers (millions). Baseline: 30.3

Proposal: 4.6

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

(1) Calendar year. Baseline is current law. For description of proposals, see summary table.

(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% \$18,981,

40% \$37,595, 60% \$66,354, 80% \$111,645, 90% \$160,972, 95% \$226,918, 99% \$603,402, 99.9% \$2,871,682.

(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 T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	87.3	0.0	5.9	11.6	-585	-520.7	-0.8	-0.7	-5.8	-4.7
Second Quintile	92.8	0.0	2.6	11.5	-610	-28.2	-0.6	2.1	-2.4	6.1
Middle Quintile	96.6	0.0	2.0	13.8	-774	-10.7	-0.4	8.3	-1.7	14.0
Fourth Quintile	98.9	0.0	2.1	22.4	-1,288	-8.6	-0.4	17.0	-1.7	17.8
Top Quintile	91.1	0.1	1.3	40.6	-2,339	-3.8	2.2	73.2	-1.0	25.0
All	93.0	0.0	1.9	100.0	-1,092	-6.7	0.0	100.0	-1.5	20.2
Addendum										
80-90	98.7	0.0	2.2	16.8	-1,927	-7.4	-0.1	15.2	-1.7	21.0
90-95	87.7	0.1	2.0	10.9	-2,488	-6.3	0.1	11.6	-1.5	22.6
95-99	87.9	0.2	1.7	12.4	-3,625	-4.8	0.4	17.7	-1.2	24.7
Top 1 Percent	41.3	1.0	0.1	0.5	-597	-0.1	1.9	28.7	0.0	29.4
Top 0.1 Percent	32.1	1.6	0.0	0.0	-108	0.0	1.0	14.5	0.0	31.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	32,429	21.6	10,059	112	9,946	1.1	2.9	3.6	0.2
Second Quintile	30,972	20.6	25,261	2,162	23,100	8.6	6.9	8.1	2.7
Middle Quintile	29,186	19.4	46,073	7,242	38,832	15.7	11.9	12.8	8.6
Fourth Quintile	28,494	19.0	76,773	14,943	61,830	19.5	19.3	19.9	17.4
Top Quintile	28,475	19.0	235,357	61,187	174,170	26.0	59.3	56.0	71.0
All	150,241	100.0	75,289	16,327	58,962	21.7	100.0	100.0	100.0
Addendum									
80-90	14,316	9.5	115,555	26,212	89,342	22.7	14.6	14.4	15.3
90-95	7,191	4.8	163,422	39,476	123,946	24.2	10.4	10.1	11.6
Top 0.1 Percent	135	0.1	7,862,950	2,460,647	5,402,303	31.3	9.4	8.2	13.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-07).

Number of AMT Taxpayers (millions). Baseline: 30.3

Proposal: 4.6

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

(1) Calendar year. Baseline is current law. For description of proposals, see summary table.

(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% \$12,921, 40% \$24,393, 60% \$41,924, 80% \$67,748, 90% \$96,780, 95% \$137,143, 99% \$359,711, 99.9% \$1,730,730.

(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 T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	85.1	0.0	4.9	20.9	-347	-67.2	-1.0	0.6	-4.5	2.2
Second Quintile	91.2	0.0	2.3	19.6	-394	-19.1	-0.8	4.5	-2.1	8.8
Middle Quintile	94.4	0.0	1.8	20.7	-491	-8.3	-0.4	12.4	-1.5	16.3
Fourth Quintile	98.0	0.0	1.3	19.4	-546	-4.8	0.1	20.7	-1.0	19.8
Top Quintile	81.9	0.1	0.6	19.2	-657	-1.6	2.2	61.8	-0.4	26.0
All	89.7	0.0	1.4	100.0	-458	-5.1	0.0	100.0	-1.1	20.3
Addendum										
80-90	97.3	0.0	1.0	9.3	-600	-3.1	0.3	15.6	-0.7	22.8
90-95	61.0	0.3	0.5	3.1	-414	-1.5	0.4	11.1	-0.4	24.1
95-99	73.5	0.3	0.8	6.4	-1,201	-2.3	0.4	14.3	-0.6	24.8
Top 1 Percent	47.8	0.0	0.1	0.5	-443	-0.1	1.0	20.9	0.0	31.5
Top 0.1 Percent	37.4	0.0	0.0	0.0	-123	0.0	0.5	10.4	0.0	34.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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 ⁵	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	17,979	27.7	7,650	516	7,135	6.7	5.0	6.0	1.6
Second Quintile	14,788	22.8	19,082	2,070	17,012	10.9	10.3	11.7	5.2
Middle Quintile	12,570	19.4	33,514	5,946	27,569	17.7	15.4	16.1	12.8
Fourth Quintile	10,552	16.2	54,870	11,411	43,459	20.8	21.2	21.4	20.6
Top Quintile	8,719	13.4	151,432	39,958	111,475	26.4	48.3	45.3	59.6
All	64,958	100.0	42,053	8,992	33,060	21.4	100.0	100.0	100.0
Addendum									
80-90	4,605	7.1	82,197	19,332	62,864	23.5	13.9	13.5	15.2
90-95	2,193	3.4	116,199	28,380	87,819	24.4	9.3	9.0	10.7
Top 0.1 Percent	30	0.1	5,550,592	1,927,489	3,623,103	34.7	6.1	5.0	9.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-07).

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

(1) Calendar year. Baseline is current law. For description of proposals, see summary table.

(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% \$12,921, 40% \$24,393, 60% \$41,924, 80% \$67,748, 90% \$96,780, 95% \$137,143, 99% \$359,711, 99.9% \$1,730,730.

(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 T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	82.6	0.0	6.2	4.9	-822	-718.7	-0.3	-0.3	-6.2	-5.3
Second Quintile	90.7	0.0	3.1	7.2	-921	-35.4	-0.4	0.9	-2.8	5.2
Middle Quintile	98.1	0.0	2.1	10.7	-1,071	-12.6	-0.4	5.2	-1.8	12.5
Fourth Quintile	99.5	0.0	2.4	24.4	-1,821	-10.4	-0.6	14.7	-2.0	16.8
Top Quintile	95.1	0.1	1.6	52.7	-3,205	-4.5	1.8	79.4	-1.2	24.7
All	94.6	0.0	1.9	100.0	-1,858	-6.6	0.0	100.0	-1.5	21.2
Addendum										
80-90	99.5	0.1	2.6	21.1	-2,676	-8.9	-0.4	15.1	-2.0	20.3
90-95	99.5	0.0	2.5	14.8	-3,487	-7.8	-0.2	12.4	-1.9	22.2
95-99	93.7	0.1	1.9	16.1	-4,713	-5.4	0.2	19.7	-1.4	24.7
Top 1 Percent	39.7	0.0	0.1	0.6	-701	-0.1	2.1	32.2	0.0	28.9
Top 0.1 Percent	31.5	0.0	0.0	0.0	-174	0.0	1.1	16.0	0.0	30.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	6,621	11.1	13,343	114	13,229	0.9	1.2	1.5	0.0	
Second Quintile	8,578	14.4	32,397	2,601	29,796	8.0	3.7	4.4	1.3	
Middle Quintile	11,027	18.5	59,438	8,506	50,932	14.3	8.8	9.8	5.6	
Fourth Quintile	14,829	24.9	93,284	17,455	75,829	18.7	18.6	19.5	15.4	
Top Quintile	18,163	30.5	278,505	72,051	206,454	25.9	68.0	65.1	77.6	
All	59,479	100.0	125,155	28,353	96,802	22.7	100.0	100.0	100.0	
Addendum										
80-90	8,717	14.7	134,567	30,028	104,539	22.3	15.8	15.8	15.5	
90-95	4,700	7.9	186,829	44,909	141,920	24.0	11.8	11.6	12.5	
Top 0.1 Percent	97	0.2	8,464,842	2,593,746	5,871,096	30.6	11.1	9.9	14.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-07).

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

(1) Calendar year. Baseline is current law. For description of proposals, see summary table.

(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% \$12,921, 40% \$24,393, 60% \$41,924, 80% \$67,748, 90% \$96,780, 95% \$137,143, 99% \$359,711, 99.9% \$1,730,730.

(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 T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	96.8	0.0	6.9	33.9	-953	108.1	-7.4	-12.4	-7.4	-14.2
Second Quintile	98.4	0.0	2.5	23.4	-689	-39.4	-2.6	6.8	-2.3	3.6
Middle Quintile	98.9	0.0	2.0	19.1	-832	-10.9	1.7	29.9	-1.7	13.9
Fourth Quintile	99.4	0.0	2.1	15.1	-1,288	-8.4	2.6	31.3	-1.7	18.6
Top Quintile	94.2	0.0	1.2	8.5	-1,599	-3.5	5.7	44.3	-0.9	24.4
All	97.8	0.0	2.6	100.0	-912	-16.0	0.0	100.0	-2.3	11.9
Addendum										
80-90	97.6	0.0	1.7	4.9	-1,421	-5.5	1.8	16.0	-1.3	22.2
90-95	96.7	0.0	1.7	1.9	-1,936	-5.3	0.7	6.5	-1.3	23.3
95-99	87.7	0.0	1.1	1.7	-2,225	-3.2	1.3	9.5	-0.8	24.2
Top 1 Percent	31.9	0.0	0.0	0.1	-351	-0.1	2.0	12.3	0.0	29.2
Top 0.1 Percent	28.7	0.0	0.0	0.0	-104	0.0	1.0	5.9	0.0	31.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	7,558	32.5	12,952	-882	13,834	-6.8	10.4	13.0	-5.0
Second Quintile	7,198	30.9	29,592	1,748	27,844	5.9	22.7	24.8	9.5
Middle Quintile	4,877	20.9	49,284	7,665	41,618	15.6	25.6	25.2	28.2
Fourth Quintile	2,482	10.7	75,584	15,365	60,219	20.3	20.0	18.5	28.7
Top Quintile	1,128	4.8	179,427	45,427	134,000	25.3	21.5	18.7	38.6
All	23,292	100.0	40,351	5,702	34,650	14.1	100.0	100.0	100.0
Addendum									
80-90	730	3.1	109,967	25,852	84,115	23.5	8.6	7.6	14.2
90-95	209	0.9	149,881	36,811	113,070	24.6	3.3	2.9	5.8
Top 0.1 Percent	3	0.0	7,770,538	2,410,886	5,359,652	31.0	2.3	1.8	5.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-07).

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

(1) Calendar year. Baseline is current law. For description of proposals, see summary table.

(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% \$12,921, 40% \$24,393, 60% \$41,924, 80% \$67,748, 90% \$96,780, 95% \$137,143, 99% \$359,711, 99.9% \$1,730,730.

(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 T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	95.3	0.0	7.6	12.4	-1,174	96.2	-1.4	-2.6	-8.3	-16.9
Second Quintile	99.2	0.0	3.2	11.2	-1,007	-49.4	-0.9	1.2	-3.0	3.1
Middle Quintile	99.5	0.0	2.3	13.5	-1,182	-12.4	-0.4	9.8	-1.9	13.7
Fourth Quintile	99.7	0.0	3.0	25.3	-2,418	-11.7	-0.5	19.5	-2.4	18.0
Top Quintile	92.6	0.1	1.9	37.6	-4,190	-5.1	3.2	72.1	-1.4	25.6
All	97.4	0.0	2.5	100.0	-1,900	-9.3	0.0	100.0	-2.0	19.5
Addendum										
80-90	98.9	0.1	3.3	18.1	-3,861	-10.6	-0.2	15.7	-2.5	21.4
90-95	99.5	0.0	3.2	11.0	-5,143	-9.3	0.0	11.0	-2.4	23.1
95-99	86.0	0.1	1.7	8.3	-4,845	-4.5	0.9	18.0	-1.2	26.0
Top 1 Percent	13.5	0.5	0.0	0.1	-281	0.0	2.5	27.3	0.0	30.0
Top 0.1 Percent	7.1	0.7	0.0	0.0	-15	0.0	1.2	13.3	0.0	31.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	9,648	20.1	14,150	-1,220	15,370	-8.6	3.0	4.1	-1.2
Second Quintile	10,138	21.1	33,628	2,036	31,591	6.1	7.4	8.9	2.1
Middle Quintile	10,440	21.7	61,157	9,541	51,616	15.6	13.9	15.0	10.1
Fourth Quintile	9,539	19.8	101,199	20,635	80,564	20.4	21.1	21.4	20.0
Top Quintile	8,194	17.0	306,666	82,662	224,004	27.0	54.8	51.0	68.9
All	48,094	100.0	95,281	20,453	74,827	21.5	100.0	100.0	100.0
Addendum									
80-90	4,292	8.9	153,064	36,572	116,491	23.9	14.3	13.9	16.0
90-95	1,951	4.1	218,471	55,618	162,854	25.5	9.3	8.8	11.0
Top 0.1 Percent	37	0.1	10,295,847	3,201,831	7,094,016	31.1	8.3	7.3	12.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-07).

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

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

(1) Calendar year. Baseline is current law. For description of proposals, see summary table.

(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% \$12,921, 40% \$24,393, 60% \$41,924, 80% \$67,748, 90% \$96,780, 95% \$137,143, 99% \$359,711, 99.9% \$1,730,730.

(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 T09-0113
"The American Recovery and Reinvestment Tax Act of 2009"
Conference Report: Major Individual Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2009¹
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	78.8	0.0	2.4	7.8	-231	-101.8	-0.3	0.0	-2.3	0.0
Second Quintile	82.1	0.0	1.3	11.7	-261	-30.1	-0.4	1.2	-1.2	2.9
Middle Quintile	91.0	0.0	1.0	9.5	-369	-13.3	-0.3	2.7	-0.9	5.9
Fourth Quintile	98.7	0.0	0.9	17.4	-553	-6.5	-0.3	11.0	-0.8	11.5
Top Quintile	99.0	0.2	0.9	53.6	-1,590	-2.7	1.3	85.1	-0.7	23.6
All	89.3	0.0	1.0	100.0	-590	-4.2	0.0	100.0	-0.8	18.0
Addendum										
80-90	99.2	0.1	1.1	14.6	-989	-5.5	-0.2	10.9	-0.9	16.1
90-95	98.7	0.0	1.2	12.0	-1,374	-4.8	-0.1	10.4	-0.9	18.6
95-99	99.1	0.1	1.5	24.6	-3,130	-5.0	-0.2	20.3	-1.2	22.3
Top 1 Percent	98.4	1.1	0.1	2.3	-1,011	-0.2	1.7	43.5	-0.1	29.9
Top 0.1 Percent	97.2	2.4	0.0	0.1	-317	0.0	0.9	22.2	0.0	32.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2009¹

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	5,675	19.8	9,958	227	9,731	2.3	2.6	3.1	0.3	
Second Quintile	7,562	26.4	21,260	867	20,393	4.1	7.4	8.8	1.6	
Middle Quintile	4,371	15.3	41,175	2,776	38,398	6.7	8.3	9.5	3.0	
Fourth Quintile	5,321	18.6	69,880	8,567	61,313	12.3	17.2	18.5	11.2	
Top Quintile	5,689	19.9	246,281	59,798	186,483	24.3	64.6	60.2	83.8	
All	28,639	100.0	75,721	14,178	61,543	18.7	100.0	100.0	100.0	
Addendum										
80-90	2,500	8.7	105,353	17,930	87,423	17.0	12.1	12.4	11.0	
90-95	1,471	5.1	147,862	28,932	118,931	19.6	10.0	9.9	10.5	
Top 0.1 Percent	40	0.1	6,768,885	2,184,214	4,584,672	32.3	12.4	10.3	21.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-07).

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

NOTE: Table shows the impact of the individual income tax measures on 2009 calendar year tax liability. Some individuals may not actually receive the benefits of the provisions until filing their 2009 tax returns in April of 2010. For more discussion of the proposals, see the TPC's Tax Stimulus Report Card: Conference Agreement, available at http://www.taxpolicycenter.org/taxtopics/conference_stimulus.cfm.

(1) Calendar year. Baseline is current law. For description of proposals, see summary table.

(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% \$12,921, 40% \$24,393, 60% \$41,924, 80% \$67,748, 90% \$96,780, 95% \$137,143, 99% \$359,711, 99.9% \$1,730,730.

(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.