

**Table T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2012 <sup>1</sup>**  
**Summary Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase				Change (%)	Under the Proposal
<b>Lowest Quintile</b>	25.5	0.6	0.7	0.9	-71	-0.6	4.6
<b>Second Quintile</b>	78.5	0.8	2.3	6.3	-578	-2.0	10.3
<b>Middle Quintile</b>	93.2	0.3	2.3	9.9	-1,000	-1.9	16.3
<b>Fourth Quintile</b>	98.6	0.1	3.0	17.4	-2,099	-2.4	19.2
<b>Top Quintile</b>	99.4	0.1	4.5	65.6	-9,060	-3.2	24.9
<b>All</b>	74.0	0.4	3.5	100.0	-2,046	-2.7	20.7
<b>Addendum</b>							
<b>80-90</b>	99.4	0.0	3.9	14.8	-4,058	-2.9	21.7
<b>90-95</b>	99.3	0.1	3.8	9.8	-5,501	-2.8	22.7
<b>95-99</b>	99.4	0.1	3.9	14.0	-9,703	-2.8	24.6
<b>Top 1 Percent</b>	99.3	0.2	5.9	27.0	-72,962	-4.0	28.6
<b>Top 0.1 Percent</b>	99.2	0.1	6.9	13.9	-372,050	-4.5	31.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 5.1

(1) Calendar year. Baseline is current law. Proposal would: (a) extend all of the individual income tax provisions included in EGTRRA and JGTRRA; (b) maintain the estate tax at its 2009 parameters; and (c) extend the 2009 AMT patch and index the AMT exemption, rate bracket threshold, and phase-out exemption threshold 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 2009 dollars): 20% \$19,429, 40% \$37,634, 60% \$65,903, 80% \$112,079, 90% \$162,348, 95% \$227,254, 99% \$601,435, 99.9% \$2,737,383.

(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 T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile, 2012<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	25.5	0.6	0.7	0.9	-71	-11.7	0.0	0.8	-0.6	4.6
Second Quintile	78.5	0.8	2.3	6.3	-578	-16.3	-0.2	4.2	-2.0	10.3
Middle Quintile	93.2	0.3	2.3	9.9	-1,000	-10.5	0.1	10.9	-1.9	16.3
Fourth Quintile	98.6	0.1	3.0	17.4	-2,099	-11.0	0.1	18.3	-2.4	19.2
Top Quintile	99.4	0.1	4.5	65.6	-9,060	-11.5	0.0	65.6	-3.2	24.9
All	74.0	0.4	3.5	100.0	-2,046	-11.5	0.0	100.0	-2.7	20.7
<b>Addendum</b>										
80-90	99.4	0.0	3.9	14.8	-4,058	-11.9	-0.1	14.2	-2.9	21.7
90-95	99.3	0.1	3.8	9.8	-5,501	-11.0	0.1	10.3	-2.8	22.7
95-99	99.4	0.1	3.9	14.0	-9,703	-10.2	0.2	16.0	-2.8	24.6
Top 1 Percent	99.3	0.2	5.9	27.0	-72,962	-12.3	-0.2	25.1	-4.0	28.6
Top 0.1 Percent	99.2	0.1	6.9	13.9	-372,050	-12.5	-0.1	12.6	-4.5	31.2

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	38,450	24.4	11,600	610	10,991	5.3	3.7	4.6	0.8
Second Quintile	34,947	22.2	28,852	3,544	25,308	12.3	8.4	9.6	4.4
Middle Quintile	31,868	20.3	52,224	9,499	42,725	18.2	13.9	14.8	10.8
Fourth Quintile	26,646	16.9	88,978	19,144	69,833	21.5	19.8	20.3	18.2
Top Quintile	23,298	14.8	280,229	78,784	201,445	28.1	54.5	51.1	65.6
All	157,348	100.0	76,169	17,790	58,378	23.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	11,720	7.5	138,385	34,024	104,361	24.6	13.5	13.3	14.3
90-95	5,734	3.6	196,549	50,063	146,485	25.5	9.4	9.1	10.3
95-99	4,655	3.0	345,574	94,783	250,791	27.4	13.4	12.7	15.8
Top 1 Percent	1,190	0.8	1,825,188	595,543	1,229,645	32.6	18.1	15.9	25.3
Top 0.1 Percent	120	0.1	8,367,274	2,978,103	5,389,171	35.6	8.4	7.0	12.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 5.1

(1) Calendar year. Baseline is current law. Proposal would: (a) extend all of the individual income tax provisions included in EGTRRA and JGTRRA; (b) maintain the estate tax at its 2009 parameters; and (c) extend the 2009 AMT patch and index the AMT exemption, rate bracket threshold, and phase-out exemption threshold 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 2009 dollars): 20% \$19,429, 40% \$37,634, 60% \$65,903, 80% \$112,079, 90% \$162,348, 95% \$227,254, 99% \$601,435, 99.9% \$2,737,383.

(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 T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**  
**Detail Table**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	22.0	0.2	1.2	1.2	-123	-50.3	-0.1	0.2	-1.1	1.1
<b>Second Quintile</b>	70.2	1.3	2.7	6.3	-624	-21.9	-0.4	2.9	-2.4	8.5
<b>Middle Quintile</b>	88.2	0.3	2.5	9.3	-954	-12.2	-0.1	8.7	-2.1	14.9
<b>Fourth Quintile</b>	98.3	0.1	2.8	16.1	-1,724	-10.6	0.2	17.5	-2.2	18.7
<b>Top Quintile</b>	99.0	0.1	4.3	67.2	-7,223	-11.0	0.4	70.6	-3.1	24.8
<b>All</b>	74.0	0.4	3.5	100.0	-2,046	-11.5	0.0	100.0	-2.7	20.7
<b>Addendum</b>										
<b>80-90</b>	99.0	0.1	3.3	13.6	-2,922	-10.3	0.2	15.5	-2.5	21.8
<b>90-95</b>	99.2	0.0	3.5	10.2	-4,342	-10.2	0.2	11.7	-2.6	23.0
<b>95-99</b>	99.0	0.1	3.9	15.3	-8,280	-10.3	0.2	17.3	-2.8	24.5
<b>Top 1 Percent</b>	98.9	0.2	5.9	28.1	-62,946	-12.3	-0.2	26.1	-4.0	28.4
<b>Top 0.1 Percent</b>	99.2	0.1	6.8	14.3	-324,316	-12.5	-0.2	13.1	-4.4	30.9

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	31,706	20.2	10,935	245	10,690	2.2	2.9	3.7	0.3
<b>Second Quintile</b>	32,349	20.6	26,208	2,848	23,360	10.9	7.1	8.2	3.3
<b>Middle Quintile</b>	31,237	19.9	46,322	7,856	38,467	17.0	12.1	13.1	8.8
<b>Fourth Quintile</b>	29,980	19.1	77,565	16,211	61,354	20.9	19.4	20.0	17.4
<b>Top Quintile</b>	29,936	19.0	235,547	65,618	169,930	27.9	58.8	55.4	70.2
<b>All</b>	157,348	100.0	76,169	17,790	58,378	23.4	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	15,019	9.6	117,658	28,521	89,137	24.2	14.7	14.6	15.3
<b>90-95</b>	7,540	4.8	167,170	42,711	124,459	25.6	10.5	10.2	11.5
<b>95-99</b>	5,940	3.8	294,212	80,227	213,985	27.3	14.6	13.8	17.0
<b>Top 1 Percent</b>	1,436	0.9	1,584,726	513,398	1,071,327	32.4	19.0	16.8	26.3
<b>Top 0.1 Percent</b>	142	0.1	7,360,192	2,599,378	4,760,814	35.3	8.7	7.4	13.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

Number of AMT Taxpayers (millions). Baseline: 18.2

Proposal: 5.1

(1) Calendar year. Baseline is current law. Proposal would: (a) extend all of the individual income tax provisions included in EGTRRA and JGTRRA; (b) maintain the estate tax at its 2009 parameters; and (c) extend the 2009 AMT patch and index the AMT exemption, rate bracket threshold, and phase-out exemption threshold 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

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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 2009 dollars): 20% \$13,268, 40% \$24,875, 60% \$42,021, 80% \$68,444, 90% \$98,198, 95% \$139,231, 99% \$363,345, 99.9% \$1,676,752.

(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 T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**  
**Detail Table - Single Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	15.6	0.3	0.3	0.6	-21	-3.5	0.1	1.6	-0.3	7.1
<b>Second Quintile</b>	59.1	1.4	1.3	5.6	-231	-9.8	0.0	5.2	-1.2	10.7
<b>Middle Quintile</b>	88.2	0.2	1.6	10.0	-454	-7.3	0.3	12.8	-1.3	16.8
<b>Fourth Quintile</b>	98.0	0.1	1.7	13.4	-744	-6.1	0.7	21.1	-1.3	20.7
<b>Top Quintile</b>	98.5	0.1	4.3	70.4	-4,689	-10.8	-1.0	59.1	-3.1	25.6
<b>All</b>	65.2	0.5	2.7	100.0	-927	-9.2	0.0	100.0	-2.1	20.8
<b>Addendum</b>										
<b>80-90</b>	98.3	0.1	2.8	13.8	-1,742	-8.2	0.2	15.7	-2.1	23.3
<b>90-95</b>	98.6	0.0	3.5	11.2	-3,018	-9.4	0.0	10.9	-2.5	24.3
<b>95-99</b>	98.6	0.1	4.8	19.7	-7,017	-12.4	-0.5	14.1	-3.4	24.3
<b>Top 1 Percent</b>	99.3	0.1	6.6	25.7	-45,453	-12.4	-0.7	18.4	-4.3	30.3
<b>Top 0.1 Percent</b>	99.1	0.2	7.0	11.3	-227,841	-11.4	-0.2	8.9	-4.4	33.8

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	16,972	24.6	8,380	617	7,763	7.4	4.7	5.7	1.5
<b>Second Quintile</b>	15,474	22.5	19,970	2,367	17,603	11.9	10.2	11.7	5.3
<b>Middle Quintile</b>	14,005	20.3	34,261	6,204	28,058	18.1	15.9	16.9	12.5
<b>Fourth Quintile</b>	11,543	16.8	55,833	12,288	43,545	22.0	21.3	21.6	20.4
<b>Top Quintile</b>	9,596	13.9	151,979	43,536	108,443	28.7	48.2	44.7	60.2
<b>All</b>	68,932	100.0	43,878	10,073	33,804	23.0	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	5,066	7.4	84,037	21,282	62,755	25.3	14.1	13.6	15.5
<b>90-95</b>	2,373	3.4	119,032	31,989	87,043	26.9	9.3	8.9	10.9
<b>95-99</b>	1,795	2.6	204,548	56,672	147,876	27.7	12.1	11.4	14.7
<b>Top 1 Percent</b>	361	0.5	1,060,631	366,415	694,216	34.6	12.7	10.8	19.1
<b>Top 0.1 Percent</b>	32	0.1	5,243,107	1,998,766	3,244,340	38.1	5.5	4.4	9.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

(1) Calendar year. Baseline is current law. Proposal would: (a) extend all of the individual income tax provisions included in EGTRRA and JGTRRA; (b) maintain the estate tax at its 2009 parameters; and (c) extend the 2009 AMT patch and index the AMT exemption, rate bracket threshold, and phase-out exemption threshold 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 2009 dollars): 20% \$13,268, 40% \$24,875, 60% \$42,021, 80% \$68,444, 90% \$98,198, 95% \$139,231, 99% \$363,345, 99.9% \$1,676,752.

(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 T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	28.2	0.1	2.2	0.9	-315	-70.7	-0.1	0.1	-2.2	0.9
Second Quintile	71.3	1.5	3.3	3.9	-974	-27.2	-0.3	1.4	-2.9	7.8
Middle Quintile	84.1	0.7	2.8	7.2	-1,423	-15.2	-0.2	5.5	-2.4	13.3
Fourth Quintile	98.3	0.1	3.3	16.6	-2,501	-13.0	-0.2	15.2	-2.6	17.6
Top Quintile	99.3	0.1	4.3	71.4	-8,701	-11.2	0.8	77.7	-3.1	24.5
All	83.5	0.4	3.9	100.0	-3,695	-12.0	0.0	100.0	-2.9	21.4
<b>Addendum</b>										
80-90	99.4	0.1	3.5	14.4	-3,695	-11.2	0.1	15.6	-2.7	21.1
90-95	99.5	0.0	3.5	10.8	-5,065	-10.5	0.2	12.6	-2.6	22.5
95-99	99.2	0.1	3.7	15.5	-9,038	-9.8	0.5	19.5	-2.7	24.5
Top 1 Percent	98.8	0.2	5.8	30.6	-68,435	-12.3	-0.1	30.0	-3.9	28.0
Top 0.1 Percent	99.2	0.1	6.8	15.8	-350,359	-12.8	-0.1	14.8	-4.4	30.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	6,622	10.8	14,526	446	14,080	3.1	1.2	1.6	0.2
Second Quintile	8,956	14.6	33,405	3,580	29,825	10.7	3.9	4.6	1.7
Middle Quintile	11,470	18.7	59,671	9,383	50,289	15.7	8.9	9.9	5.7
Fourth Quintile	15,032	24.5	95,023	19,201	75,821	20.2	18.5	19.5	15.3
Top Quintile	18,609	30.3	281,842	77,857	203,985	27.6	67.8	64.9	77.0
All	61,357	100.0	126,020	30,683	95,337	24.4	100.0	100.0	100.0
<b>Addendum</b>									
80-90	8,860	14.4	138,312	32,918	105,393	23.8	15.9	16.0	15.5
90-95	4,843	7.9	192,091	48,281	143,809	25.1	12.0	11.9	12.4
95-99	3,890	6.3	337,723	91,873	245,850	27.2	17.0	16.4	19.0
Top 1 Percent	1,015	1.7	1,748,464	557,417	1,191,047	31.9	23.0	20.7	30.1
Top 0.1 Percent	102	0.2	7,890,377	2,742,932	5,147,445	34.8	10.5	9.0	14.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

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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 2009 dollars): 20% \$13,268, 40% \$24,875, 60% \$42,021, 80% \$68,444, 90% \$98,198, 95% \$139,231, 99% \$363,345, 99.9% \$1,676,752.

(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 T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	30.0	0.1	1.3	5.7	-183	23.9	-1.7	-5.3	-1.4	-7.0
Second Quintile	90.5	0.8	3.7	30.3	-1,011	-35.2	-3.1	9.9	-3.3	6.1
Middle Quintile	96.2	0.1	3.1	25.7	-1,265	-14.3	0.3	27.5	-2.5	15.1
Fourth Quintile	99.5	0.0	2.7	18.0	-1,620	-9.7	1.8	29.6	-2.1	19.5
Top Quintile	99.0	0.0	3.1	20.3	-4,084	-8.6	2.7	38.1	-2.3	24.2
All	73.5	0.3	2.9	100.0	-1,020	-15.1	0.0	100.0	-2.4	13.7
<b>Addendum</b>										
80-90	99.0	0.0	2.5	6.7	-2,091	-7.5	1.2	14.7	-1.9	22.8
90-95	98.5	0.0	2.7	2.9	-3,166	-8.1	0.5	5.9	-2.0	23.3
95-99	99.6	0.0	2.6	3.7	-5,340	-7.6	0.6	7.9	-1.9	23.2
Top 1 Percent	99.5	0.2	5.5	6.9	-52,505	-11.4	0.4	9.6	-3.7	28.7
Top 0.1 Percent	99.5	0.1	6.5	3.4	-293,948	-12.0	0.2	4.5	-4.2	31.0

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	7,840	31.9	13,490	-765	14,255	-5.7	10.3	13.0	-3.6
Second Quintile	7,497	30.5	30,617	2,877	27,740	9.4	22.4	24.2	13.0
Middle Quintile	5,095	20.8	50,275	8,877	41,398	17.7	25.0	24.6	27.3
Fourth Quintile	2,777	11.3	76,881	16,627	60,254	21.6	20.8	19.5	27.8
Top Quintile	1,242	5.1	178,521	47,330	131,191	26.5	21.6	19.0	35.4
All	24,547	100.0	41,760	6,757	35,003	16.2	100.0	100.0	100.0
<b>Addendum</b>									
80-90	805	3.3	112,763	27,807	84,956	24.7	8.9	8.0	13.5
90-95	232	0.9	154,893	39,277	115,616	25.4	3.5	3.1	5.5
95-99	173	0.7	278,418	70,004	208,414	25.1	4.7	4.2	7.3
Top 1 Percent	33	0.1	1,423,600	460,729	962,870	32.4	4.6	3.7	9.2
Top 0.1 Percent	3	0.0	6,950,503	2,450,412	4,500,091	35.3	2.0	1.5	4.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

(1) Calendar year. Baseline is current law. Proposal would: (a) extend all of the individual income tax provisions included in EGTRRA and JGTRRA; (b) maintain the estate tax at its 2009 parameters; and (c) extend the 2009 AMT patch and index the AMT exemption, rate bracket threshold, and phase-out exemption threshold 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 2009 dollars): 20% \$13,268, 40% \$24,875, 60% \$42,021, 80% \$68,444, 90% \$98,198, 95% \$139,231, 99% \$363,345, 99.9% \$1,676,752.

(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 T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	37.7	0.0	2.2	2.3	-342	36.6	-0.5	-1.4	-2.3	-8.7
Second Quintile	94.9	0.4	4.5	9.7	-1,411	-39.9	-1.0	2.3	-4.1	6.1
Middle Quintile	98.2	0.1	3.7	12.8	-1,875	-16.6	-0.4	10.2	-3.0	15.2
Fourth Quintile	99.7	0.0	4.1	21.4	-3,281	-14.3	-0.2	20.3	-3.2	19.1
Top Quintile	99.8	0.0	4.4	53.7	-9,681	-11.0	2.0	68.5	-3.2	25.6
All	85.1	0.1	4.2	100.0	-3,053	-13.6	0.0	100.0	-3.2	20.3
<b>Addendum</b>										
80-90	99.9	0.0	3.7	12.8	-4,368	-11.1	0.5	16.2	-2.8	22.3
90-95	99.8	0.0	3.7	8.1	-6,168	-10.5	0.4	10.9	-2.8	23.3
95-99	99.7	0.1	3.6	10.7	-10,264	-9.0	0.9	17.0	-2.6	25.8
Top 1 Percent	99.3	0.3	6.4	22.0	-88,270	-12.5	0.3	24.3	-4.2	29.6
Top 0.1 Percent	99.7	0.0	7.0	10.6	-443,032	-12.6	0.1	11.7	-4.5	31.3

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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	10,133	20.6	14,723	-936	15,659	-6.4	3.2	4.4	-0.9
Second Quintile	10,359	21.1	34,672	3,539	31,133	10.2	7.7	9.0	3.3
Middle Quintile	10,251	20.9	62,298	11,329	50,969	18.2	13.6	14.6	10.6
Fourth Quintile	9,800	19.9	103,142	22,938	80,203	22.2	21.6	21.9	20.4
Top Quintile	8,315	16.9	306,063	87,962	218,101	28.7	54.3	50.5	66.4
All	49,155	100.0	95,419	22,395	73,024	23.5	100.0	100.0	100.0
<b>Addendum</b>									
80-90	4,398	9.0	157,496	39,466	118,029	25.1	14.8	14.5	15.8
90-95	1,976	4.0	224,546	58,557	165,989	26.1	9.5	9.1	10.5
95-99	1,567	3.2	400,356	113,535	286,820	28.4	13.4	12.5	16.2
Top 1 Percent	374	0.8	2,088,455	706,373	1,382,081	33.8	16.7	14.4	24.0
Top 0.1 Percent	36	0.1	9,839,694	3,519,421	6,320,273	35.8	7.6	6.3	11.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

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 would: (a) extend all of the individual income tax provisions included in EGTRRA and JGTRRA; (b) maintain the estate tax at its 2009 parameters; and (c) extend the 2009 AMT patch and index the AMT exemption, rate bracket threshold, and phase-out exemption threshold 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 2009 dollars): 20% \$13,268, 40% \$24,875, 60% \$42,021, 80% \$68,444, 90% \$98,198, 95% \$139,231, 99% \$363,345, 99.9% \$1,676,752.

(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 T09-0317**  
**Administration Baseline Compared with Current Law**  
**Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <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>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Lowest Quintile</b>	4.8	0.1	0.2	0.2	-20	-7.0	0.0	0.3	-0.2	2.4
<b>Second Quintile</b>	30.0	0.3	0.7	1.8	-147	-14.7	0.0	1.8	-0.7	3.8
<b>Middle Quintile</b>	57.0	0.3	1.3	4.3	-480	-16.9	-0.1	3.6	-1.2	5.8
<b>Fourth Quintile</b>	95.3	0.0	2.1	10.4	-1,254	-13.9	0.0	10.7	-1.8	11.0
<b>Top Quintile</b>	97.9	0.1	5.2	83.3	-9,830	-14.3	0.0	83.6	-3.8	23.0
<b>All</b>	55.2	0.2	3.6	100.0	-2,171	-14.3	0.0	100.0	-2.9	17.2
<b>Addendum</b>										
<b>80-90</b>	97.3	0.0	3.8	12.0	-3,271	-16.6	-0.3	10.0	-3.1	15.6
<b>90-95</b>	98.2	0.1	4.3	10.5	-5,131	-15.5	-0.1	9.6	-3.4	18.3
<b>95-99</b>	98.6	0.3	5.5	23.0	-10,917	-15.7	-0.4	20.5	-4.1	21.9
<b>Top 1 Percent</b>	98.0	0.2	6.1	37.8	-57,790	-12.7	0.8	43.4	-4.1	28.5
<b>Top 0.1 Percent</b>	99.4	0.3	6.8	18.2	-284,126	-12.2	0.5	21.9	-4.4	31.5

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Percentile Adjusted for Family Size, 2012<sup>1</sup>**

Cash Income Percentile <sup>2,3</sup>	Tax Units <sup>4</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income <sup>5</sup> (Dollars)	Average Federal Tax Rate <sup>6</sup>	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							
<b>Lowest Quintile</b>	5,016	16.4	10,899	283	10,616	2.6	2.4	2.9	0.3
<b>Second Quintile</b>	8,213	26.9	22,528	998	21,529	4.4	8.0	9.6	1.8
<b>Middle Quintile</b>	5,981	19.6	41,094	2,842	38,252	6.9	10.6	12.4	3.7
<b>Fourth Quintile</b>	5,495	18.0	70,238	8,996	61,242	12.8	16.7	18.2	10.7
<b>Top Quintile</b>	5,617	18.4	257,048	68,955	188,093	26.8	62.4	57.1	83.5
<b>All</b>	30,543	100.0	75,737	15,182	60,555	20.1	100.0	100.0	100.0
<b>Addendum</b>									
<b>80-90</b>	2,427	8.0	105,444	19,701	85,744	18.7	11.1	11.3	10.3
<b>90-95</b>	1,362	4.5	153,103	33,190	119,913	21.7	9.0	8.8	9.8
<b>95-99</b>	1,394	4.6	267,882	69,443	198,438	25.9	16.1	15.0	20.9
<b>Top 1 Percent</b>	434	1.4	1,396,961	455,317	941,644	32.6	26.2	22.1	42.6
<b>Top 0.1 Percent</b>	42	0.1	6,520,091	2,337,443	4,182,648	35.9	12.0	9.6	21.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-1).

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 would: (a) extend all of the individual income tax provisions included in EGTRRA and JGTRRA; (b) maintain the estate tax at its 2009 parameters; and (c) extend the 2009 AMT patch and index the AMT exemption, rate bracket threshold, and phase-out exemption threshold 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 2009 dollars): 20% \$13,268, 40% \$24,875, 60% \$42,021, 80% \$68,444, 90% \$98,198, 95% \$139,231, 99% \$363,345, 99.9% \$1,676,752.

(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.