

Table T10-0008
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile, 2011 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 (%) Points)	Under the Proposal
Lowest Quintile	16.6	0.0	1.3	57.2	-129	-1.2	3.0
Second Quintile	11.4	0.0	0.4	38.5	-93	-0.4	8.9
Middle Quintile	1.2	0.0	0.0	3.4	-9	0.0	15.2
Fourth Quintile	0.1	0.0	0.0	0.3	-1	0.0	18.9
Top Quintile	0.0	0.0	0.0	0.1	0	0.0	24.6
All	6.9	0.0	0.1	100.0	-54	-0.1	20.2
Addendum							
80-90	0.1	0.0	0.0	0.1	0	0.0	21.1
90-95	0.0	0.0	0.0	0.0	0	0.0	23.0
95-99	0.0	0.0	0.0	0.0	0	0.0	24.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	28.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	30.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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% \$17,709, 40% \$34,668, 60% \$63,846, 80% \$104,388, 90% \$167,146, 95% \$210,251, 99% \$555,037, 99.9% \$2,351,648.

(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 T10-0008
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Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile, 2011 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	16.6	0.0	1.3	57.2	-129	-29.2	-0.2	0.5	-1.2	3.0
Second Quintile	11.4	0.0	0.4	38.5	-93	-3.8	-0.1	3.6	-0.4	8.9
Middle Quintile	1.2	0.0	0.0	3.4	-9	-0.1	0.0	10.3	0.0	15.2
Fourth Quintile	0.1	0.0	0.0	0.3	-1	0.0	0.1	18.5	0.0	18.9
Top Quintile	0.0	0.0	0.0	0.1	0	0.0	0.3	66.9	0.0	24.6
All	6.9	0.0	0.1	100.0	-54	-0.4	0.0	100.0	-0.1	20.2
Addendum										
80-90	0.1	0.0	0.0	0.1	0	0.0	0.1	14.8	0.0	21.1
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	10.9	0.0	23.0
95-99	0.0	0.0	0.0	0.0	0	0.0	0.1	16.7	0.0	24.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	24.4	0.0	28.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	12.5	0.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2011 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	37,292	24.0	10,481	441	10,040	4.2	3.5	4.2	0.7
Second Quintile	34,806	22.4	26,186	2,427	23,759	9.3	8.2	9.3	3.7
Middle Quintile	31,498	20.3	48,373	7,383	40,991	15.3	13.7	14.6	10.3
Fourth Quintile	26,231	16.9	84,329	15,933	68,396	18.9	19.9	20.2	18.5
Top Quintile	22,974	14.8	267,017	65,606	201,411	24.6	55.1	52.2	66.6
All	155,368	100.0	71,667	14,562	57,105	20.3	100.0	100.0	100.0
Addendum									
80-90	11,625	7.5	136,507	28,758	107,749	21.1	14.3	14.1	14.8
90-95	5,563	3.6	191,223	43,978	147,245	23.0	9.6	9.2	10.8
95-99	4,611	3.0	333,276	81,828	251,448	24.6	13.8	13.1	16.7
Top 1 Percent	1,175	0.8	1,657,137	468,928	1,188,208	28.3	17.5	15.7	24.4
Top 0.1 Percent	119	0.1	7,672,765	2,373,955	5,298,810	30.9	8.2	7.1	12.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

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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 2009 dollars): 20% \$17,709, 40% \$34,668, 60% \$63,846, 80% \$104,388, 90% \$167,146, 95% \$210,251, 99% \$555,037, 99.9% \$2,351,648.

(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 T10-0008
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	25.1	0.0	2.2	78.2	-214	-621.3	-0.3	-0.2	-2.2	-1.8
Second Quintile	8.4	0.0	0.2	19.9	-52	-2.9	-0.1	2.5	-0.2	7.3
Middle Quintile	0.4	0.0	0.0	1.0	-3	-0.1	0.0	8.4	0.0	14.2
Fourth Quintile	0.1	0.0	0.0	0.2	-1	0.0	0.1	17.4	0.0	18.0
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.3	71.8	0.0	24.6
All	6.9	0.0	0.1	100.0	-54	-0.4	0.0	100.0	-0.1	20.2
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.1	16.1	0.0	21.6
90-95	0.0	0.0	0.0	0.0	0	0.0	0.1	12.1	0.0	22.7
95-99	0.0	0.0	0.0	0.0	0	0.0	0.1	18.1	0.0	24.4
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	25.6	0.0	28.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	13.0	0.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	30,760	19.8	9,877	34	9,842	0.4	2.7	3.4	0.1
Second Quintile	32,347	20.8	23,756	1,773	21,983	7.5	6.9	8.0	2.5
Middle Quintile	31,060	20.0	42,993	6,116	36,877	14.2	12.0	12.9	8.4
Fourth Quintile	29,561	19.0	73,609	13,256	60,352	18.0	19.5	20.1	17.3
Top Quintile	29,073	18.7	226,631	55,665	170,966	24.6	59.2	56.0	71.5
All	155,368	100.0	71,667	14,562	57,105	20.3	100.0	100.0	100.0
Addendum									
80-90	14,540	9.4	115,046	24,890	90,157	21.6	15.0	14.8	16.0
90-95	7,282	4.7	165,470	37,570	127,901	22.7	10.8	10.5	12.1
95-99	5,823	3.8	286,103	69,855	216,249	24.4	15.0	14.2	18.0
Top 1 Percent	1,428	0.9	1,431,804	403,337	1,028,467	28.2	18.4	16.6	25.5
Top 0.1 Percent	142	0.1	6,683,662	2,061,961	4,621,701	30.9	8.5	7.4	12.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

Number of AMT Taxpayers (millions). Baseline: 4.5

Proposal: 4.5

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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 T10-0008
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	6.7	0.0	0.7	87.2	-47	-8.9	-0.1	1.4	-0.6	6.4
Second Quintile	1.3	0.0	0.0	12.4	-7	-0.4	0.0	5.2	0.0	10.1
Middle Quintile	0.0	0.0	0.0	0.0	0	0.0	0.0	12.9	0.0	16.2
Fourth Quintile	0.0	0.0	0.0	0.2	0	0.0	0.0	20.2	0.0	19.9
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.1	60.1	0.0	25.3
All	1.9	0.0	0.0	100.0	-13	-0.2	0.0	100.0	0.0	20.4
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	17.7	0.0	23.2
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	8.5	0.0	23.3
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	14.6	0.0	23.9
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	19.3	0.0	30.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	9.2	0.0	34.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	16,453	24.2	7,653	535	7,117	7.0	4.6	5.4	1.6	
Second Quintile	15,785	23.3	18,188	1,844	16,344	10.1	10.5	11.8	5.2	
Middle Quintile	14,027	20.7	31,881	5,159	26,722	16.2	16.3	17.2	12.9	
Fourth Quintile	10,881	16.0	52,390	10,418	41,972	19.9	20.8	20.9	20.2	
Top Quintile	9,172	13.5	144,769	36,658	108,111	25.3	48.4	45.4	60.0	
All	67,885	100.0	40,448	8,261	32,187	20.4	100.0	100.0	100.0	
Addendum										
80-90	5,247	7.7	81,466	18,867	62,600	23.2	15.6	15.0	17.7	
90-95	1,793	2.6	114,230	26,615	87,615	23.3	7.5	7.2	8.5	
95-99	1,749	2.6	195,211	46,638	148,574	23.9	12.4	11.9	14.6	
Top 1 Percent	383	0.6	924,978	281,950	643,028	30.5	12.9	11.3	19.3	
Top 0.1 Percent	34	0.1	4,473,332	1,538,504	2,934,828	34.4	5.5	4.5	9.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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 T10-0008
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	26.1	0.0	2.0	74.9	-256	-1,482.0	-0.1	-0.1	-2.0	-1.8
Second Quintile	7.1	0.0	0.2	21.0	-51	-2.5	0.0	1.2	-0.2	6.6
Middle Quintile	0.4	0.0	0.0	1.6	-3	0.0	0.0	5.2	0.0	12.7
Fourth Quintile	0.1	0.0	0.0	0.5	-1	0.0	0.0	15.1	0.0	17.0
Top Quintile	0.0	0.0	0.0	0.1	0	0.0	0.1	78.4	0.0	24.3
All	3.9	0.0	0.0	100.0	-35	-0.1	0.0	100.0	0.0	21.1
Addendum										
80-90	0.0	0.0	0.0	0.1	0	0.0	0.0	15.7	0.0	21.0
90-95	0.0	0.0	0.0	0.0	0	0.0	0.0	14.0	0.0	22.6
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	20.3	0.0	24.6
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	28.4	0.0	27.6
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	14.3	0.0	30.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	6,220	10.2	12,978	17	12,961	0.1	1.1	1.4	0.0
Second Quintile	8,746	14.4	30,404	2,067	28,337	6.8	3.7	4.3	1.2
Middle Quintile	11,392	18.7	55,534	7,065	48,469	12.7	8.7	9.6	5.2
Fourth Quintile	15,301	25.2	89,245	15,168	74,077	17.0	18.8	19.8	15.1
Top Quintile	18,311	30.1	270,238	65,768	204,470	24.3	68.1	65.3	78.3
All	60,792	100.0	119,608	25,293	94,315	21.2	100.0	100.0	100.0
Addendum									
80-90	8,308	13.7	138,140	29,031	109,109	21.0	15.8	15.8	15.7
90-95	5,185	8.5	184,120	41,539	142,581	22.6	13.1	12.9	14.0
95-99	3,832	6.3	329,973	81,256	248,717	24.6	17.4	16.6	20.3
Top 1 Percent	986	1.6	1,603,838	442,488	1,161,351	27.6	21.8	20.0	28.4
Top 0.1 Percent	100	0.2	7,292,608	2,197,803	5,094,805	30.1	10.0	8.9	14.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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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.

Table T10-0008
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	63.6	0.0	4.1	78.0	-535	51.7	-4.0	-10.9	-4.4	-12.9
Second Quintile	25.3	0.0	0.6	20.7	-151	-12.7	-0.6	6.8	-0.5	3.7
Middle Quintile	1.5	0.0	0.0	1.0	-11	-0.2	1.3	28.9	0.0	14.1
Fourth Quintile	0.2	0.0	0.0	0.1	-1	0.0	1.5	34.2	0.0	19.1
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	1.9	40.9	0.0	23.8
All	28.7	0.0	0.7	100.0	-222	-4.5	0.0	100.0	-0.6	12.2
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.6	14.2	0.0	22.1
90-95	0.0	0.0	0.0	0.0	0	0.0	0.4	7.7	0.0	23.2
95-99	0.1	0.0	0.0	0.0	0	0.0	0.4	8.3	0.0	22.5
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.5	10.7	0.0	28.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.2	5.3	0.0	30.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	7,828	32.4	12,145	-1,034	13,179	-8.5	10.2	12.7	-6.8	
Second Quintile	7,381	30.5	27,927	1,187	26,740	4.3	22.2	24.4	7.4	
Middle Quintile	4,991	20.6	46,364	6,558	39,806	14.2	24.9	24.5	27.6	
Fourth Quintile	2,741	11.3	74,093	14,135	59,958	19.1	21.9	20.3	32.7	
Top Quintile	1,111	4.6	175,378	41,728	133,650	23.8	21.0	18.3	39.1	
All	24,178	100.0	38,406	4,906	33,500	12.8	100.0	100.0	100.0	
Addendum										
80-90	682	2.8	106,498	23,530	82,968	22.1	7.8	7.0	13.5	
90-95	241	1.0	155,730	36,178	119,552	23.2	4.1	3.6	7.4	
95-99	155	0.6	269,959	60,675	209,284	22.5	4.5	4.0	7.9	
Top 1 Percent	32	0.1	1,323,451	376,778	946,673	28.5	4.6	3.8	10.3	
Top 0.1 Percent	3	0.0	6,199,747	1,912,711	4,287,036	30.9	2.1	1.7	5.1	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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 T10-0008
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	67.4	0.0	4.1	77.8	-590	43.6	-0.7	-2.3	-4.5	-14.8
Second Quintile	24.5	0.0	0.5	20.3	-154	-11.9	-0.2	1.3	-0.5	3.6
Middle Quintile	1.2	0.0	0.0	1.1	-8	-0.1	0.1	9.7	0.0	14.4
Fourth Quintile	0.2	0.0	0.0	0.2	-1	0.0	0.2	19.7	0.0	18.4
Top Quintile	0.0	0.0	0.0	0.0	0	0.0	0.6	71.5	0.0	25.4
All	19.5	0.0	0.2	100.0	-157	-0.9	0.0	100.0	-0.2	19.8
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.2	18.3	0.0	22.4
90-95	0.1	0.0	0.0	0.0	0	0.0	0.1	11.3	0.0	23.3
95-99	0.0	0.0	0.0	0.0	0	0.0	0.2	18.1	0.0	26.0
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.2	23.7	0.0	29.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	11.6	0.0	31.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	10,146	20.8	13,131	-1,354	14,484	-10.3	3.0	4.2	-1.6	
Second Quintile	10,182	20.8	31,660	1,288	30,372	4.1	7.3	8.7	1.5	
Middle Quintile	10,047	20.5	58,167	8,410	49,757	14.5	13.2	14.1	9.6	
Fourth Quintile	9,721	19.9	96,287	17,704	78,583	18.4	21.2	21.6	19.5	
Top Quintile	8,416	17.2	292,032	74,219	217,813	25.4	55.6	51.8	70.8	
All	48,902	100.0	90,398	18,034	72,364	20.0	100.0	100.0	100.0	
Addendum										
80-90	4,474	9.2	160,074	35,844	124,230	22.4	16.2	15.7	18.2	
90-95	2,031	4.2	208,849	48,556	160,293	23.3	9.6	9.2	11.2	
95-99	1,536	3.1	396,436	103,054	293,381	26.0	13.8	12.7	17.9	
Top 1 Percent	376	0.8	1,884,947	551,645	1,333,302	29.3	16.0	14.2	23.5	
Top 0.1 Percent	36	0.1	9,014,245	2,812,410	6,201,835	31.2	7.4	6.3	11.5	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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 T10-0008
Extend the \$3,000 Refundability Threshold
Baseline: Administration Baseline
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2011¹
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	1.7	0.0	0.1	58.3	-12	-5.6	0.0	0.2	-0.1	2.1
Second Quintile	0.5	0.0	0.0	29.8	-3	-0.5	0.0	1.5	0.0	3.3
Middle Quintile	0.3	0.0	0.0	11.7	-2	-0.1	0.0	3.4	0.0	5.1
Fourth Quintile	0.0	0.0	0.0	0.1	0	0.0	0.0	10.6	0.0	10.2
Top Quintile	0.0	0.0	0.0	0.1	0	0.0	0.0	84.3	0.0	22.5
All	0.5	0.0	0.0	100.0	-3	0.0	0.0	100.0	0.0	16.6
Addendum										
80-90	0.0	0.0	0.0	0.0	0	0.0	0.0	9.9	0.0	15.2
90-95	0.0	0.0	0.0	0.1	0	0.0	0.0	11.3	0.0	18.1
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	21.7	0.0	21.3
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	41.4	0.0	28.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	21.1	0.0	31.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2011¹

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	4,348	14.7	9,801	213	9,588	2.2	2.0	2.3	0.3
Second Quintile	7,946	26.8	20,388	674	19,714	3.3	7.6	8.8	1.5
Middle Quintile	6,155	20.7	38,029	1,950	36,078	5.1	10.9	12.4	3.4
Fourth Quintile	5,447	18.4	67,549	6,919	60,630	10.2	17.2	18.5	10.6
Top Quintile	5,552	18.7	241,246	54,168	187,078	22.5	62.5	58.1	84.3
All	29,671	100.0	72,264	12,030	60,234	16.7	100.0	100.0	100.0
Addendum									
80-90	2,283	7.7	101,663	15,445	86,218	15.2	10.8	11.0	9.9
90-95	1,440	4.9	154,504	28,023	126,481	18.1	10.4	10.2	11.3
95-99	1,410	4.8	256,863	54,811	202,052	21.3	16.9	15.9	21.7
Top 1 Percent	418	1.4	1,249,575	353,509	896,066	28.3	24.4	21.0	41.4
Top 0.1 Percent	41	0.1	5,802,387	1,835,974	3,966,413	31.6	11.1	9.1	21.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-4).

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

(1) Calendar year. Baseline is the Administration baseline, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; makes the 2001 and 2003 individual income tax cuts permanent and makes 2009 estate tax law permanent. Proposal extends the American Recovery and Reinvestment Act \$3,000 unindexed refundability threshold.

(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% \$11,939, 40% \$23,027, 60% \$39,580, 80% \$66,854, 90% \$96,556, 95% \$135,474, 99% \$347,747, 99.9% \$1,413,195.

(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.