

Table T10-0133
Extend the 2001 and 2003 Tax Cuts and Permanently Extend AMT Patch
Baseline: Current Law
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	20.4	0.0	0.5	0.6	-45	-0.4	4.2
Second Quintile	74.7	0.0	2.2	6.5	-511	-2.0	9.4
Middle Quintile	91.3	0.0	2.2	10.1	-880	-1.8	15.6
Fourth Quintile	98.5	0.0	2.7	17.2	-1,802	-2.1	19.2
Top Quintile	99.2	0.0	4.1	65.5	-7,820	-2.9	24.9
All	71.5	0.0	3.2	100.0	-1,765	-2.5	20.6
Addendum							
80-90	99.0	0.0	3.5	15.2	-3,587	-2.6	21.4
90-95	99.5	0.0	3.5	10.1	-4,962	-2.6	23.2
95-99	99.2	0.0	3.3	13.5	-8,009	-2.4	24.9
Top 1 Percent	99.2	0.0	5.6	26.8	-62,497	-3.8	28.5
Top 0.1 Percent	98.9	0.0	6.9	14.7	-339,473	-4.4	31.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 17.1

Proposal: 4.6

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under current law.

(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 T10-0133
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
Distribution of Federal Tax Change by Cash Income Percentile, 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	20.4	0.0	0.5	0.6	-45	-9.3	0.0	0.7	-0.4	4.2
Second Quintile	74.7	0.0	2.2	6.5	-511	-17.2	-0.3	3.7	-2.0	9.4
Middle Quintile	91.3	0.0	2.2	10.1	-880	-10.5	0.0	10.4	-1.8	15.6
Fourth Quintile	98.5	0.0	2.7	17.2	-1,802	-10.0	0.1	18.6	-2.1	19.2
Top Quintile	99.2	0.0	4.1	65.5	-7,820	-10.6	0.1	66.5	-2.9	24.9
All	71.5	0.0	3.2	100.0	-1,765	-10.7	0.0	100.0	-2.5	20.6
Addendum										
80-90	99.0	0.0	3.5	15.2	-3,587	-10.9	0.0	14.8	-2.6	21.4
90-95	99.5	0.0	3.5	10.1	-4,962	-10.1	0.1	10.8	-2.6	23.2
95-99	99.2	0.0	3.3	13.5	-8,009	-8.8	0.4	16.7	-2.4	24.9
Top 1 Percent	99.2	0.0	5.6	26.8	-62,497	-11.7	-0.3	24.2	-3.8	28.5
Top 0.1 Percent	98.9	0.0	6.9	14.7	-339,473	-12.5	-0.3	12.3	-4.4	31.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 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	37,292	24.0	10,481	489	9,991	4.7	3.5	4.4	0.7
Second Quintile	34,806	22.4	26,186	2,975	23,211	11.4	8.2	9.4	4.0
Middle Quintile	31,498	20.3	48,373	8,426	39,947	17.4	13.7	14.7	10.3
Fourth Quintile	26,231	16.9	84,329	18,021	66,308	21.4	19.9	20.3	18.4
Top Quintile	22,974	14.8	267,017	74,161	192,856	27.8	55.1	51.7	66.4
All	155,368	100.0	71,667	16,527	55,140	23.1	100.0	100.0	100.0
Addendum									
80-90	11,625	7.5	136,507	32,853	103,655	24.1	14.3	14.1	14.9
90-95	5,563	3.6	191,223	49,320	141,903	25.8	9.6	9.2	10.7
95-99	4,611	3.0	333,276	91,097	242,179	27.3	13.8	13.0	16.4
Top 1 Percent	1,175	0.8	1,657,137	534,023	1,123,114	32.2	17.5	15.4	24.4
Top 0.1 Percent	119	0.1	7,672,765	2,715,346	4,957,419	35.4	8.2	6.9	12.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 17.1

Proposal: 4.6

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under current law.

(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 T10-0133
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
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	16.4	0.0	0.9	1.0	-86	-70.8	-0.1	0.1	-0.9	0.4
Second Quintile	67.1	0.0	2.7	6.7	-568	-24.0	-0.4	2.5	-2.4	7.6
Middle Quintile	85.6	0.0	2.4	9.9	-876	-12.3	-0.2	8.5	-2.0	14.5
Fourth Quintile	97.7	0.0	2.6	16.4	-1,518	-10.1	0.1	17.4	-2.1	18.4
Top Quintile	98.9	0.0	3.8	66.0	-6,227	-10.0	0.6	71.4	-2.8	24.8
All	71.5	0.0	3.2	100.0	-1,765	-10.7	0.0	100.0	-2.5	20.6
Addendum										
80-90	98.7	0.0	3.0	13.8	-2,603	-9.4	0.2	16.0	-2.3	21.9
90-95	99.1	0.0	3.2	10.5	-3,949	-9.4	0.2	12.0	-2.4	22.9
95-99	98.9	0.0	3.2	14.3	-6,734	-8.7	0.4	18.0	-2.4	24.8
Top 1 Percent	98.8	0.0	5.4	27.4	-52,651	-11.5	-0.2	25.4	-3.7	28.4
Top 0.1 Percent	98.8	0.0	6.8	15.1	-292,251	-12.4	-0.3	12.8	-4.4	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	30,760	19.8	9,877	122	9,755	1.2	2.7	3.5	0.2
Second Quintile	32,347	20.8	23,756	2,369	21,387	10.0	6.9	8.1	3.0
Middle Quintile	31,060	20.0	42,993	7,122	35,871	16.6	12.0	13.0	8.6
Fourth Quintile	29,561	19.0	73,609	15,035	58,573	20.4	19.5	20.2	17.3
Top Quintile	29,073	18.7	226,631	62,520	164,111	27.6	59.2	55.7	70.8
All	155,368	100.0	71,667	16,527	55,140	23.1	100.0	100.0	100.0
Addendum									
80-90	14,540	9.4	115,046	27,828	87,219	24.2	15.0	14.8	15.8
90-95	7,282	4.7	165,470	41,835	123,635	25.3	10.8	10.5	11.9
95-99	5,823	3.8	286,103	77,592	208,511	27.1	15.0	14.2	17.6
Top 1 Percent	1,428	0.9	1,431,804	459,655	972,149	32.1	18.4	16.2	25.6
Top 0.1 Percent	142	0.1	6,683,662	2,358,014	4,325,648	35.3	8.5	7.2	13.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

Number of AMT Taxpayers (millions). Baseline: 17.1

Proposal: 4.6

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under current law.

(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 T10-0133
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
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	9.4	0.0	0.2	0.4	-11	-2.0	0.1	1.5	-0.1	7.0
Second Quintile	56.4	0.0	1.2	7.3	-198	-9.6	-0.2	5.1	-1.1	10.2
Middle Quintile	85.9	0.0	1.4	12.3	-374	-6.6	0.0	12.8	-1.2	16.6
Fourth Quintile	97.3	0.0	1.4	14.4	-564	-5.0	0.4	20.1	-1.1	20.3
Top Quintile	98.2	0.0	2.9	65.5	-3,044	-7.4	-0.4	60.3	-2.1	26.3
All	62.0	0.0	2.0	100.0	-628	-6.9	0.0	100.0	-1.6	21.0
Addendum										
80-90	98.1	0.0	1.9	14.3	-1,160	-5.7	0.2	17.6	-1.4	23.7
90-95	98.0	0.0	2.3	8.2	-1,958	-6.7	0.0	8.5	-1.7	24.0
95-99	98.4	0.0	2.8	16.2	-3,937	-7.4	-0.1	14.9	-2.0	25.2
Top 1 Percent	99.1	0.0	5.0	26.9	-29,877	-9.3	-0.5	19.4	-3.2	31.6
Top 0.1 Percent	98.8	0.0	6.8	14.6	-185,606	-10.7	-0.4	9.0	-4.2	34.5

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	548	7,104	7.2	4.6	5.5	1.5
Second Quintile	15,785	23.3	18,188	2,058	16,130	11.3	10.5	12.0	5.2
Middle Quintile	14,027	20.7	31,881	5,653	26,227	17.7	16.3	17.3	12.8
Fourth Quintile	10,881	16.0	52,390	11,210	41,180	21.4	20.8	21.1	19.7
Top Quintile	9,172	13.5	144,769	41,049	103,719	28.4	48.4	44.8	60.7
All	67,885	100.0	40,448	9,137	31,311	22.6	100.0	100.0	100.0
Addendum									
80-90	5,247	7.7	81,466	20,483	60,983	25.1	15.6	15.1	17.3
90-95	1,793	2.6	114,230	29,404	84,826	25.7	7.5	7.2	8.5
95-99	1,749	2.6	195,211	53,190	142,022	27.3	12.4	11.7	15.0
Top 1 Percent	383	0.6	924,978	322,007	602,971	34.8	12.9	10.9	19.9
Top 0.1 Percent	34	0.1	4,473,332	1,729,354	2,743,977	38.7	5.5	4.3	9.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under current law.

(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 T10-0133
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
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	25.5	0.0	1.9	0.7	-236	-93.1	-0.1	0.0	-1.8	0.1
Second Quintile	68.1	0.0	3.5	4.1	-944	-30.9	-0.3	1.2	-3.1	7.0
Middle Quintile	80.4	0.0	2.9	7.6	-1,352	-15.8	-0.3	5.3	-2.4	13.0
Fourth Quintile	97.8	0.0	3.1	16.4	-2,185	-12.4	-0.1	15.3	-2.5	17.4
Top Quintile	99.3	0.0	4.0	71.2	-7,933	-10.7	0.8	78.0	-2.9	24.5
All	82.2	0.0	3.7	100.0	-3,355	-11.6	0.0	100.0	-2.8	21.3
Addendum										
80-90	99.2	0.0	3.4	14.7	-3,599	-10.9	0.1	15.7	-2.6	21.2
90-95	99.6	0.0	3.4	11.9	-4,695	-10.1	0.2	13.9	-2.6	22.6
95-99	99.1	0.0	3.4	15.3	-8,147	-9.1	0.6	20.2	-2.5	24.7
Top 1 Percent	98.8	0.0	5.5	29.3	-60,638	-12.0	-0.1	28.2	-3.8	27.7
Top 0.1 Percent	98.9	0.0	6.8	15.9	-324,468	-12.9	-0.2	14.2	-4.5	30.2

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	6,220	10.2	12,978	253	12,725	2.0	1.1	1.4	0.1
Second Quintile	8,746	14.4	30,404	3,060	27,344	10.1	3.7	4.3	1.5
Middle Quintile	11,392	18.7	55,534	8,576	46,958	15.4	8.7	9.7	5.6
Fourth Quintile	15,301	25.2	89,245	17,669	71,576	19.8	18.8	19.9	15.4
Top Quintile	18,311	30.1	270,238	74,009	196,229	27.4	68.1	65.1	77.3
All	60,792	100.0	119,608	28,858	90,750	24.1	100.0	100.0	100.0
Addendum									
80-90	8,308	13.7	138,140	32,927	105,213	23.8	15.8	15.8	15.6
90-95	5,185	8.5	184,120	46,384	137,737	25.2	13.1	12.9	13.7
95-99	3,832	6.3	329,973	89,704	240,269	27.2	17.4	16.7	19.6
Top 1 Percent	986	1.6	1,603,838	504,383	1,099,455	31.5	21.8	19.7	28.4
Top 0.1 Percent	100	0.2	7,292,608	2,525,704	4,766,904	34.6	10.0	8.6	14.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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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 T10-0133
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
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	23.6	0.0	1.0	4.5	-127	14.0	-1.8	-6.8	-1.1	-8.5
Second Quintile	87.4	0.0	3.5	30.3	-910	-42.8	-3.6	7.5	-3.3	4.4
Middle Quintile	95.4	0.0	3.1	26.8	-1,189	-15.1	0.2	27.7	-2.6	14.4
Fourth Quintile	99.3	0.0	2.8	20.0	-1,618	-10.2	2.0	32.6	-2.2	19.3
Top Quintile	98.4	0.0	2.8	18.3	-3,659	-8.0	3.2	38.8	-2.1	23.9
All	69.9	0.0	2.8	100.0	-917	-15.6	0.0	100.0	-2.4	12.9
Addendum										
80-90	98.0	0.0	2.3	5.7	-1,840	-7.3	1.2	13.4	-1.7	22.1
90-95	98.7	0.0	2.5	3.2	-2,899	-7.4	0.7	7.3	-1.9	23.4
95-99	99.5	0.0	2.1	3.0	-4,237	-6.5	0.8	7.9	-1.6	22.8
Top 1 Percent	98.9	0.0	5.0	6.6	-45,009	-10.6	0.6	10.2	-3.4	28.6
Top 0.1 Percent	99.6	0.0	6.2	3.6	-249,914	-11.5	0.2	5.0	-4.0	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	-907	13,052	-7.5	10.2	13.0	-5.0
Second Quintile	7,381	30.5	27,927	2,125	25,802	7.6	22.2	24.2	11.0
Middle Quintile	4,991	20.6	46,364	7,849	38,516	16.9	24.9	24.4	27.6
Fourth Quintile	2,741	11.3	74,093	15,895	58,198	21.5	21.9	20.3	30.7
Top Quintile	1,111	4.6	175,378	45,610	129,768	26.0	21.0	18.3	35.6
All	24,178	100.0	38,406	5,878	32,528	15.3	100.0	100.0	100.0
Addendum									
80-90	682	2.8	106,498	25,387	81,111	23.8	7.8	7.0	12.2
90-95	241	1.0	155,730	39,283	116,448	25.2	4.1	3.6	6.7
95-99	155	0.6	269,959	65,644	204,315	24.3	4.5	4.0	7.2
Top 1 Percent	32	0.1	1,323,451	424,026	899,424	32.0	4.6	3.7	9.6
Top 0.1 Percent	3	0.0	6,199,747	2,165,236	4,034,511	34.9	2.1	1.6	4.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(1) Calendar year. Baseline is current law. Proposal is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under current law.

(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 T10-0133
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
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	31.1	0.0	1.7	1.8	-240	21.5	-0.4	-1.5	-1.8	-10.3
Second Quintile	93.6	0.0	4.7	10.0	-1,352	-50.2	-1.1	1.5	-4.3	4.2
Middle Quintile	97.8	0.0	3.8	13.2	-1,811	-17.4	-0.5	9.7	-3.1	14.8
Fourth Quintile	99.6	0.0	3.9	20.7	-2,933	-13.9	-0.1	19.8	-3.1	18.8
Top Quintile	99.8	0.0	4.2	54.1	-8,841	-10.6	2.2	70.4	-3.0	25.6
All	83.2	0.0	4.1	100.0	-2,811	-13.4	0.0	100.0	-3.1	20.2
Addendum										
80-90	99.9	0.0	3.7	14.5	-4,440	-10.9	0.5	18.2	-2.8	22.7
90-95	99.8	0.0	3.6	8.1	-5,487	-10.1	0.4	11.1	-2.6	23.4
95-99	99.5	0.0	3.3	10.4	-9,269	-8.2	1.0	17.8	-2.3	26.1
Top 1 Percent	99.2	0.0	6.2	21.2	-77,572	-12.3	0.3	23.3	-4.1	29.3
Top 0.1 Percent	99.6	0.0	7.1	10.8	-410,443	-12.7	0.1	11.4	-4.6	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	-1,115	14,246	-8.5	3.0	4.3	-1.1
Second Quintile	10,182	20.8	31,660	2,692	28,969	8.5	7.3	8.7	2.7
Middle Quintile	10,047	20.5	58,167	10,419	47,748	17.9	13.2	14.2	10.2
Fourth Quintile	9,721	19.9	96,287	21,063	75,225	21.9	21.2	21.6	19.9
Top Quintile	8,416	17.2	292,032	83,507	208,525	28.6	55.6	51.8	68.3
All	48,902	100.0	90,398	21,058	69,340	23.3	100.0	100.0	100.0
Addendum									
80-90	4,474	9.2	160,074	40,701	119,373	25.4	16.2	15.8	17.7
90-95	2,031	4.2	208,849	54,389	154,460	26.0	9.6	9.3	10.7
95-99	1,536	3.1	396,436	112,867	283,569	28.5	13.8	12.8	16.8
Top 1 Percent	376	0.8	1,884,947	630,171	1,254,776	33.4	16.0	13.9	23.0
Top 0.1 Percent	36	0.1	9,014,245	3,224,879	5,789,366	35.8	7.4	6.2	11.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under current law.

(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 T10-0133
Current Policy (with Estate Tax remaining as under Current Law)
Baseline: Current Law
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	2.5	0.0	0.1	0.1	-6	-2.6	0.0	0.3	-0.1	2.3
Second Quintile	25.2	0.0	0.5	1.7	-101	-12.9	0.0	1.5	-0.5	3.3
Middle Quintile	50.7	0.0	0.8	3.8	-287	-12.0	0.0	3.5	-0.8	5.5
Fourth Quintile	93.9	0.0	1.6	11.4	-969	-11.9	-0.1	10.5	-1.4	10.6
Top Quintile	97.8	0.0	3.9	83.1	-6,958	-11.0	0.1	84.2	-2.9	23.4
All	53.2	0.0	2.7	100.0	-1,567	-11.1	0.0	100.0	-2.2	17.4
Addendum										
80-90	97.1	0.0	2.7	10.9	-2,224	-12.0	-0.1	10.0	-2.2	16.1
90-95	98.0	0.0	3.2	12.1	-3,893	-11.8	-0.1	11.3	-2.5	18.8
95-99	98.6	0.0	3.6	20.8	-6,866	-10.6	0.1	22.0	-2.7	22.6
Top 1 Percent	98.2	0.0	5.2	39.3	-43,678	-10.7	0.2	40.9	-3.5	29.1
Top 0.1 Percent	99.4	0.0	6.7	22.0	-249,205	-11.9	-0.2	20.4	-4.3	31.8

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	227	9,574	2.3	2.0	2.4	0.2
Second Quintile	7,946	26.8	20,388	783	19,605	3.8	7.6	9.0	1.5
Middle Quintile	6,155	20.7	38,029	2,387	35,641	6.3	10.9	12.7	3.5
Fourth Quintile	5,447	18.4	67,549	8,153	59,396	12.1	17.2	18.8	10.6
Top Quintile	5,552	18.7	241,246	63,398	177,848	26.3	62.5	57.2	84.1
All	29,671	100.0	72,264	14,107	58,157	19.5	100.0	100.0	100.0
Addendum									
80-90	2,283	7.7	101,663	18,573	83,090	18.3	10.8	11.0	10.1
90-95	1,440	4.9	154,504	32,973	121,530	21.3	10.4	10.1	11.4
95-99	1,410	4.8	256,863	65,029	191,834	25.3	16.9	15.7	21.9
Top 1 Percent	418	1.4	1,249,575	407,469	842,106	32.6	24.4	20.4	40.7
Top 0.1 Percent	41	0.1	5,802,387	2,094,635	3,707,752	36.1	11.1	8.8	20.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

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 is current policy, which extends the 2009 AMT patch and indexes the AMT exemption, rate bracket thresholds and exemption thresholds for inflation; and makes the 2001 and 2003 individual income tax cuts permanent -- however, the estate tax in the proposal is kept the same as under current law.

(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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(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.