

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

Table T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile, 2015 ¹
Summary Table

Cash Income Percentile ^{2,3}	Tax Units		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (%)	Under the Proposal
Lowest Quintile	40,970	25.6	-0.3	1.9	36	0.3	2.7
Second Quintile	36,414	22.7	-0.2	3.3	70	0.2	10.6
Middle Quintile	31,949	19.9	-0.1	2.5	62	0.1	16.3
Fourth Quintile	26,517	16.5	-0.1	2.7	79	0.1	19.5
Top Quintile	23,568	14.7	-1.5	89.6	2,984	1.1	30.4
All	160,282	100.0	-0.8	100.0	490	0.6	23.3
Addendum							
80-90	11,852	7.4	-0.1	2.3	150	0.1	22.3
90-95	5,855	3.7	-0.2	1.8	242	0.1	24.0
95-99	4,687	2.9	-1.3	18.3	3,063	1.0	28.2
Top 1 Percent	1,174	0.7	-3.4	67.2	44,961	2.2	39.8
Top 0.1 Percent	120	0.1	-4.5	41.6	272,127	2.7	42.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$22,008; 40% \$42,597; 60% \$67,608; 80% \$112,412; 90% \$147,742; 95% \$227,595; 99% \$573,930; 99.9% \$3,274,341.

(4) 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.

(5) 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 T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile, 2015 ¹
Detail Table

Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.3	1.9	36	11.5	0.0	0.5	0.3	2.7
Second Quintile	-0.2	3.3	70	2.0	0.0	4.4	0.2	10.6
Middle Quintile	-0.1	2.5	62	0.7	-0.2	10.1	0.1	16.3
Fourth Quintile	-0.1	2.7	79	0.4	-0.4	16.1	0.1	19.5
Top Quintile	-1.5	89.6	2,984	3.6	0.6	68.8	1.1	30.4
All	-0.8	100.0	490	2.7	0.0	100.0	0.6	23.3
Addendum								
80-90	-0.1	2.3	150	0.5	-0.3	12.0	0.1	22.3
90-95	-0.2	1.8	242	0.5	-0.2	9.0	0.1	24.0
95-99	-1.3	18.3	3,063	3.5	0.1	14.5	1.0	28.2
Top 1 Percent	-3.4	67.2	44,961	5.7	0.9	33.3	2.2	39.8
Top 0.1 Percent	-4.5	41.6	272,127	6.7	0.7	17.7	2.7	42.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	40,970	25.6	12,881	4.2	317	0.5	12,564	5.3	2.5
Second Quintile	36,414	22.7	33,491	9.7	3,471	4.4	30,020	11.2	10.4
Middle Quintile	31,949	19.9	56,816	14.4	9,193	10.3	47,622	15.6	16.2
Fourth Quintile	26,517	16.5	91,848	19.3	17,819	16.5	74,029	20.2	19.4
Top Quintile	23,568	14.7	282,330	52.8	82,850	68.2	199,480	48.3	29.4
All	160,282	100.0	78,595	100.0	17,857	100.0	60,739	100.0	22.7
Addendum									
80-90	11,852	7.4	133,354	12.6	29,626	12.3	103,729	12.6	22.2
90-95	5,855	3.7	187,816	8.7	44,864	9.2	142,952	8.6	23.9
95-99	4,687	2.9	323,122	12.0	88,180	14.4	234,942	11.3	27.3
Top 1 Percent	1,174	0.7	2,095,258	19.5	788,514	32.3	1,306,744	15.8	37.6
Top 0.1 Percent	120	0.1	10,186,310	9.7	4,078,385	17.1	6,107,925	7.5	40.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$22,008; 40% \$42,597; 60% \$67,608; 80% \$112,412; 90% \$147,742; 95% \$227,595; 99% \$573,930; 99.9% \$3,274,341.

(4) 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.

(5) 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 T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table

Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.3	1.7	39	-17.9	0.1	-0.2	0.3	-1.5
Second Quintile	-0.2	2.5	61	2.4	0.0	2.9	0.2	8.8
Middle Quintile	-0.1	2.2	53	0.7	-0.2	7.9	0.1	14.5
Fourth Quintile	-0.1	3.1	80	0.5	-0.4	15.7	0.1	19.1
Top Quintile	-1.4	90.5	2,293	3.4	0.5	73.5	1.0	29.8
All	-0.8	100.0	490	2.7	0.0	100.0	0.6	23.3
Addendum								
80-90	-0.1	2.4	118	0.5	-0.3	13.4	0.1	21.9
90-95	-0.2	2.9	286	0.8	-0.2	10.4	0.2	24.4
95-99	-1.1	16.9	2,237	3.0	0.0	15.5	0.8	27.6
Top 1 Percent	-3.4	68.3	38,604	5.6	0.9	34.2	2.1	39.5
Top 0.1 Percent	-4.5	43.7	242,905	6.7	0.7	18.5	2.7	42.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	33,614	21.0	12,018	3.2	-216	-0.3	12,235	4.2	-1.8
Second Quintile	32,295	20.2	30,079	7.7	2,597	2.9	27,481	9.1	8.6
Middle Quintile	31,931	19.9	50,569	12.8	7,263	8.1	43,305	14.2	14.4
Fourth Quintile	30,611	19.1	79,008	19.2	15,031	16.1	63,976	20.1	19.0
Top Quintile	30,967	19.3	233,903	57.5	67,475	73.0	166,428	52.9	28.9
All	160,282	100.0	78,595	100.0	17,857	100.0	60,739	100.0	22.7
Addendum									
80-90	15,742	9.8	113,815	14.2	24,840	13.7	88,975	14.4	21.8
90-95	7,908	4.9	158,022	9.9	38,235	10.6	119,788	9.7	24.2
95-99	5,928	3.7	279,236	13.1	74,773	15.5	204,463	12.5	26.8
Top 1 Percent	1,389	0.9	1,832,986	20.2	685,837	33.3	1,147,149	16.4	37.4
Top 0.1 Percent	141	0.1	9,004,987	10.1	3,603,715	17.8	5,401,272	7.8	40.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

Number of AMT Taxpayers (millions). Baseline: 4.0

Proposal: 4.0

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$15,083; 40% \$27,759; 60% \$43,363; 80% \$66,672; 90% \$93,083; 95% \$132,523; 99% \$330,442; 99.9% \$1,955,988.

(4) 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.

(5) 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 T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Single Tax Units

Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.2	2.9	20	3.8	0.0	1.6	0.2	6.0
Second Quintile	-0.3	6.0	50	2.2	0.0	5.4	0.2	10.3
Middle Quintile	-0.2	6.4	63	1.1	-0.1	11.5	0.2	15.3
Fourth Quintile	-0.2	6.2	69	0.6	-0.3	20.8	0.1	20.7
Top Quintile	-1.1	78.4	1,109	2.6	0.4	60.6	0.8	29.5
All	-0.6	100.0	189	2.0	0.0	100.0	0.4	21.9
Addendum								
80-90	-0.1	3.1	85	0.4	-0.2	14.0	0.1	23.7
90-95	-0.1	2.5	124	0.4	-0.2	11.8	0.1	25.2
95-99	-0.6	9.9	861	1.6	-0.1	12.4	0.4	27.6
Top 1 Percent	-3.7	62.9	27,739	5.8	0.8	22.5	2.2	40.8
Top 0.1 Percent	-5.4	44.8	201,526	7.4	0.6	12.8	3.1	45.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	19,590	27.2	9,230	5.7	533	1.5	8,697	6.8	5.8
Second Quintile	16,277	22.6	22,487	11.5	2,256	5.4	20,231	13.2	10.0
Middle Quintile	13,877	19.3	37,464	16.4	5,684	11.6	31,780	17.7	15.2
Fourth Quintile	12,236	17.0	56,833	21.9	11,689	21.0	45,144	22.2	20.6
Top Quintile	9,642	13.4	147,922	44.9	42,491	60.3	105,431	40.8	28.7
All	72,071	100.0	44,035	100.0	9,431	100.0	34,605	100.0	21.4
Addendum									
80-90	4,969	6.9	82,466	12.9	19,439	14.2	63,026	12.6	23.6
90-95	2,794	3.9	115,861	10.2	29,123	12.0	86,737	9.7	25.1
95-99	1,570	2.2	197,740	9.8	53,691	12.4	144,049	9.1	27.2
Top 1 Percent	309	0.4	1,236,900	12.1	476,983	21.7	759,918	9.4	38.6
Top 0.1 Percent	30	0.0	6,446,848	6.2	2,726,933	12.2	3,719,914	4.5	42.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/TaxTopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$15,083; 40% \$27,759; 60% \$43,363; 80% \$66,672; 90% \$93,083; 95% \$132,523; 99% \$330,442; 99.9% \$1,955,988.

(4) 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.

(5) 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 T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.3	0.5	57	-11.2	0.0	-0.1	0.3	-2.7
Second Quintile	-0.2	1.1	73	2.3	0.0	1.4	0.2	8.2
Middle Quintile	-0.1	1.2	54	0.7	-0.1	5.3	0.1	13.3
Fourth Quintile	-0.1	2.3	91	0.5	-0.3	13.3	0.1	18.2
Top Quintile	-1.5	94.9	2,884	3.6	0.5	80.0	1.0	29.9
All	-1.0	100.0	961	3.0	0.0	100.0	0.7	25.0
Addendum								
80-90	-0.1	2.2	136	0.5	-0.3	13.2	0.1	21.2
90-95	-0.3	2.9	369	0.8	-0.2	10.3	0.2	23.9
95-99	-1.2	19.1	2,752	3.3	0.1	17.3	0.9	27.5
Top 1 Percent	-3.3	70.6	41,141	5.5	0.9	39.3	2.1	39.3
Top 0.1 Percent	-4.3	43.7	252,360	6.6	0.7	20.7	2.6	42.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	5,398	8.7	16,672	1.1	-508	-0.1	17,180	1.5	-3.0
Second Quintile	8,532	13.8	40,462	4.2	3,256	1.4	37,206	5.1	8.1
Middle Quintile	12,816	20.7	63,803	10.0	8,405	5.4	55,398	11.5	13.2
Fourth Quintile	15,264	24.7	97,544	18.2	17,621	13.6	79,923	19.7	18.1
Top Quintile	19,577	31.6	279,324	66.9	80,537	79.6	198,787	62.8	28.8
All	61,905	100.0	132,067	100.0	32,002	100.0	100,065	100.0	24.2
Addendum									
80-90	9,693	15.7	130,931	15.5	27,631	13.5	103,300	16.2	21.1
90-95	4,737	7.7	184,515	10.7	43,778	10.5	140,737	10.8	23.7
95-99	4,126	6.7	311,974	15.7	82,982	17.3	228,992	15.3	26.6
Top 1 Percent	1,021	1.7	1,995,138	24.9	743,122	38.3	1,252,016	20.7	37.3
Top 0.1 Percent	103	0.2	9,678,541	12.2	3,842,435	20.0	5,836,106	9.7	39.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/TaxTopics/Baseline-Definitions.cfm>

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(4) 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.

(5) 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 T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Head of Household Tax Units

Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.4	20.1	69	-3.8	0.6	-10.3	0.4	-11.4
Second Quintile	-0.2	17.5	72	2.9	0.1	12.4	0.2	7.2
Middle Quintile	0.0	2.3	15	0.2	-0.5	27.4	0.0	16.0
Fourth Quintile	-0.1	5.6	64	0.4	-0.5	27.5	0.1	20.1
Top Quintile	-1.0	54.4	1,248	2.6	0.2	42.8	0.7	27.8
All	-0.3	100.0	121	2.0	0.0	100.0	0.3	13.8
Addendum								
80-90	-0.1	3.0	108	0.4	-0.2	14.2	0.1	23.1
90-95	-0.2	1.7	184	0.5	-0.1	6.6	0.1	25.0
95-99	-1.2	12.6	2,247	3.2	0.1	8.0	0.9	27.4
Top 1 Percent	-3.1	37.1	33,047	5.6	0.5	14.0	2.0	37.5
Top 0.1 Percent	-4.1	22.1	231,157	6.7	0.3	7.0	2.6	40.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	8,337	35.1	15,594	12.5	-1,842	-10.9	17,436	16.2	-11.8
Second Quintile	7,034	29.6	35,197	23.8	2,473	12.3	32,724	25.6	7.0
Middle Quintile	4,529	19.1	54,445	23.7	8,690	27.9	45,754	23.0	16.0
Fourth Quintile	2,526	10.6	78,014	18.9	15,615	28.0	62,399	17.5	20.0
Top Quintile	1,253	5.3	177,302	21.3	47,948	42.6	129,354	18.0	27.0
All	23,746	100.0	43,843	100.0	5,940	100.0	37,903	100.0	13.6
Addendum									
80-90	798	3.4	110,663	8.5	25,496	14.4	85,167	7.6	23.0
90-95	262	1.1	144,804	3.7	36,016	6.7	108,788	3.2	24.9
95-99	161	0.7	262,401	4.1	69,693	7.9	192,708	3.4	26.6
Top 1 Percent	32	0.1	1,662,893	5.2	590,907	13.5	1,071,985	3.9	35.5
Top 0.1 Percent	3	0.0	9,076,864	2.4	3,459,784	6.7	5,617,080	1.7	38.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(1) Calendar year. Baseline is current law. Proposal would: (a) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/TaxTopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$15,083; 40% \$27,759; 60% \$43,363; 80% \$66,672; 90% \$93,083; 95% \$132,523; 99% \$330,442; 99.9% \$1,955,988.

(4) 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.

(5) 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 T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Tax Units with Children

Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	-0.4	2.8	75	-3.5	0.1	-2.1	0.5	-12.7	
Second Quintile	-0.2	2.6	71	2.4	0.0	2.9	0.2	7.4	
Middle Quintile	0.0	0.8	23	0.2	-0.2	9.5	0.0	16.0	
Fourth Quintile	-0.1	2.5	77	0.4	-0.4	18.3	0.1	19.8	
Top Quintile	-1.5	91.3	3,385	3.5	0.6	71.2	1.1	30.9	
All	-0.8	100.0	602	2.7	0.0	100.0	0.6	23.0	
Addendum									
80-90	-0.1	1.9	136	0.4	-0.3	12.5	0.1	23.0	
90-95	-0.4	4.1	654	1.2	-0.2	9.4	0.3	25.2	
95-99	-1.8	25.3	4,644	4.5	0.3	15.6	1.3	29.4	
Top 1 Percent	-3.0	60.1	42,287	5.0	0.7	33.7	1.9	39.3	
Top 0.1 Percent	-3.8	34.0	259,443	5.8	0.5	16.5	2.3	41.9	

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	11,303	22.2	16,419	3.7	-2,162	-2.2	18,581	5.4	-13.2
Second Quintile	11,085	21.7	40,298	8.9	2,928	2.9	37,370	10.6	7.3
Middle Quintile	10,124	19.9	67,628	13.7	10,805	9.8	56,823	14.8	16.0
Fourth Quintile	10,007	19.6	106,219	21.2	20,984	18.7	85,235	21.9	19.8
Top Quintile	8,281	16.2	320,350	52.9	95,599	70.7	224,752	47.8	29.8
All	50,995	100.0	98,292	100.0	21,970	100.0	76,321	100.0	22.4
Addendum									
80-90	4,240	8.3	148,065	12.5	33,896	12.8	114,169	12.4	22.9
90-95	1,937	3.8	222,265	8.6	55,441	9.6	166,824	8.3	24.9
95-99	1,668	3.3	364,979	12.1	102,755	15.3	262,224	11.2	28.2
Top 1 Percent	436	0.9	2,261,028	19.7	846,752	33.0	1,414,276	15.8	37.5
Top 0.1 Percent	40	0.1	11,311,786	9.1	4,475,952	16.1	6,835,834	7.1	39.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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 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 2012 dollars): 20% \$15,083; 40% \$27,759; 60% \$43,363; 80% \$66,672; 90% \$93,083; 95% \$132,523; 99% \$330,442; 99.9% \$1,955,988.

(4) 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.

(5) 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 T13-0130
Administration's FY2014 Budget Proposals
All Major Tax Provisions
Distribution of Federal Tax Change by Cash Income Percentile Adjusted for Family Size, 2015 ¹
Detail Table - Elderly Tax Units

Cash Income Percentile ^{2,3}	Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	-0.2	0.7	26	26.1	0.0	0.1	0.2	1.1
Second Quintile	-0.2	2.1	49	10.3	0.1	0.9	0.2	2.1
Middle Quintile	-0.2	2.7	63	2.7	-0.1	4.0	0.1	5.3
Fourth Quintile	-0.1	2.8	87	1.1	-0.3	9.7	0.1	11.0
Top Quintile	-1.6	91.7	2,667	4.5	0.3	85.1	1.2	27.5
All	-0.9	100.0	558	4.1	0.0	100.0	0.8	18.9
Addendum								
80-90	-0.2	2.3	131	0.8	-0.4	11.2	0.1	15.5
90-95	-0.2	1.6	195	0.7	-0.3	8.8	0.1	19.2
95-99	-0.6	8.4	1,142	1.9	-0.4	17.8	0.5	24.1
Top 1 Percent	-4.3	79.5	44,199	7.2	1.3	47.3	2.7	40.5
Top 0.1 Percent	-6.2	54.5	294,124	8.9	1.2	26.5	3.7	44.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Percentile Adjusted for Family Size, 2015 ¹

Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	5,586	15.4	11,672	2.4	101	0.1	11,571	2.9	0.9
Second Quintile	8,682	23.9	24,869	8.0	482	0.9	24,387	9.6	1.9
Middle Quintile	8,619	23.7	45,325	14.5	2,322	4.1	43,003	16.8	5.1
Fourth Quintile	6,421	17.7	70,447	16.8	7,644	10.0	62,803	18.3	10.9
Top Quintile	6,964	19.2	226,302	58.5	59,634	84.8	166,667	52.6	26.4
All	36,302	100.0	74,274	100.0	13,486	100.0	60,789	100.0	18.2
Addendum									
80-90	3,483	9.6	106,013	13.7	16,253	11.6	89,760	14.2	15.3
90-95	1,632	4.5	142,767	8.6	27,254	9.1	115,512	8.5	19.1
95-99	1,485	4.1	254,316	14.0	60,044	18.2	194,272	13.1	23.6
Top 1 Percent	364	1.0	1,636,544	22.1	617,834	46.0	1,018,710	16.8	37.8
Top 0.1 Percent	38	0.1	8,065,763	11.2	3,311,699	25.4	4,754,064	8.1	41.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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) index the tax system using chained CPI beginning after 2014; (b) enact the Fair Share Tax; (c) limit value of itemized deductions and certain other deductions and exclusions to 28 percent; (d) increase credit phasedown level for the child and dependent care tax credit to \$75,000; (e) simplify rules for claiming childless EITC; (f) enact auto-IRA proposal; (g) limit the total accrual of tax-favored retirement accounts; (h) tax carried (profits) interest as ordinary income; (i) impose financial crisis responsibility fee; (j) make unemployment insurance surtax permanent; (k) provide incentives for investment in infrastructure; (l) reinstate Superfund environmental income tax; and (m) increase tobacco tax and index for inflation. For a description of TPC's current law baseline, see <http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

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