

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

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2013 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units with Tax Increase or Cut 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
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Lowest Quintile	38.7	-609	*	**	1.8	4.2	-236	-1.7	2.3
Second Quintile	80.5	-901	0.1	212	2.3	10.7	-718	-2.1	7.2
Middle Quintile	94.7	-1,300	0.1	110	2.4	15.8	-1,210	-2.1	12.3
Fourth Quintile	98.3	-2,055	0.1	343	2.4	20.8	-1,959	-2.0	15.6
Top Quintile	97.4	-6,012	2.0	22,983	2.5	48.1	-5,146	-1.9	23.6
All	76.8	-2,114	0.3	19,550	2.4	100.0	-1,509	-1.9	17.7
Addendum									
80-90	99.1	-3,782	0.2	410	3.0	17.2	-3,669	-2.4	18.0
90-95	98.8	-5,275	0.7	573	3.1	11.7	-5,069	-2.4	19.8
95-99	95.5	-8,716	4.1	1,019	3.0	14.4	-7,704	-2.3	22.5
Top 1 Percent	81.5	-24,750	18.5	47,920	0.9	4.8	-10,059	-0.6	31.9
Top 0.1 Percent	39.7	-134,945	60.3	120,825	-0.4	-1.0	21,256	0.3	34.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 1.2

Proposal: 3.9

* Less than 0.05

** Insufficient data

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended, with one exception: the AMT Patch in this law comes from the 2013 tax law. Proposal is current law. This analysis excludes certain business provisions. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,570; 40% \$45,477; 60% \$76,234; 80% \$129,222; 90% \$181,501; 95% \$250,751; 99% \$548,517; 99.9% \$2,611,242.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2013 ¹
Detail Table

Expanded 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	38.7	*	1.8	4.2	-236	-42.7	-0.4	0.6	-1.7	2.3
Second Quintile	80.5	0.1	2.3	10.7	-718	-22.8	-0.7	3.9	-2.1	7.2
Middle Quintile	94.7	0.1	2.4	15.8	-1,210	-14.3	-0.5	10.3	-2.1	12.3
Fourth Quintile	98.3	0.1	2.4	20.8	-1,959	-11.2	-0.3	17.9	-2.0	15.6
Top Quintile	97.4	2.0	2.5	48.1	-5,146	-7.3	1.9	67.0	-1.9	23.6
All	76.8	0.3	2.4	100.0	-1,509	-9.8	0.0	100.0	-1.9	17.7
Addendum										
80-90	99.1	0.2	3.0	17.2	-3,669	-11.9	-0.3	13.9	-2.4	18.0
90-95	98.8	0.7	3.1	11.7	-5,069	-10.9	-0.1	10.5	-2.4	19.8
95-99	95.5	4.1	3.0	14.4	-7,704	-9.2	0.1	15.5	-2.3	22.5
Top 1 Percent	81.5	18.5	0.9	4.8	-10,059	-1.9	2.2	27.1	-0.6	31.9
Top 0.1 Percent	39.7	60.3	-0.4	-1.0	21,256	0.8	1.5	13.8	0.3	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	43,453	26.8	13,607	4.7	552	1.0	13,055	5.6	4.1	
Second Quintile	36,225	22.4	33,866	9.7	3,155	4.6	30,711	11.0	9.3	
Middle Quintile	31,785	19.6	59,145	14.9	8,490	10.9	50,655	15.9	14.4	
Fourth Quintile	25,913	16.0	99,188	20.3	17,454	18.2	81,735	20.9	17.6	
Top Quintile	22,833	14.1	278,856	50.4	70,910	65.1	207,946	46.8	25.4	
All	161,868	100.0	78,076	100.0	15,360	100.0	62,716	100.0	19.7	
Addendum										
80-90	11,459	7.1	151,413	13.7	30,913	14.3	120,500	13.6	20.4	
90-95	5,651	3.5	210,462	9.4	46,679	10.6	163,784	9.1	22.2	
95-99	4,568	2.8	336,872	12.2	83,563	15.4	253,309	11.4	24.8	
Top 1 Percent	1,155	0.7	1,647,988	15.1	536,099	24.9	1,111,889	12.7	32.5	
Top 0.1 Percent	119	0.1	7,587,678	7.1	2,591,018	12.4	4,996,660	5.8	34.2	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 1.2

Proposal: 3.9

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended, with one exception: the AMT Patch in this law comes from the 2013 tax law. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$23,570; 40% \$45,477; 60% \$76,234; 80% \$129,222; 90% \$181,501; 95% \$250,751; 99% \$548,517; 99.9% \$2,611,242.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table

Expanded 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	39.9	*	3.0	5.5	-377	-201.0	-0.6	-0.3	-2.9	-1.5
Second Quintile	67.8	*	2.7	10.2	-742	-33.4	-0.8	2.2	-2.5	4.9
Middle Quintile	90.8	0.1	2.1	12.5	-951	-14.4	-0.4	8.1	-1.8	10.9
Fourth Quintile	98.0	0.1	2.2	19.1	-1,551	-10.7	-0.2	17.4	-1.8	15.2
Top Quintile	97.2	1.6	2.5	52.3	-4,363	-7.3	2.0	72.3	-1.9	23.4
All	76.8	0.3	2.4	100.0	-1,509	-9.8	0.0	100.0	-1.9	17.7
Addendum										
80-90	98.6	0.1	2.8	17.3	-2,867	-11.0	-0.2	15.3	-2.2	18.1
90-95	98.2	0.4	2.9	12.0	-4,022	-10.0	0.0	11.8	-2.2	20.0
95-99	96.2	3.1	3.1	16.5	-6,859	-9.6	0.1	17.0	-2.4	22.3
Top 1 Percent	82.1	17.7	1.2	6.6	-11,330	-2.5	2.1	28.2	-0.8	31.7
Top 0.1 Percent	43.0	56.9	-0.3	-0.8	13,830	0.6	1.5	14.4	0.2	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	35,393	21.9	12,826	3.6	187	0.3	12,639	4.4	1.5
Second Quintile	33,446	20.7	30,192	8.0	2,218	3.0	27,974	9.2	7.4
Middle Quintile	32,042	19.8	52,185	13.2	6,631	8.6	45,554	14.4	12.7
Fourth Quintile	30,039	18.6	85,746	20.4	14,566	17.6	71,179	21.1	17.0
Top Quintile	29,289	18.1	236,399	54.8	59,704	70.3	176,695	51.0	25.3
All	161,868	100.0	78,076	100.0	15,360	100.0	62,716	100.0	19.7
Addendum									
80-90	14,704	9.1	129,176	15.0	26,184	15.5	102,992	14.9	20.3
90-95	7,300	4.5	180,404	10.4	40,124	11.8	140,279	10.1	22.2
95-99	5,874	3.6	290,893	13.5	71,807	17.0	219,086	12.7	24.7
Top 1 Percent	1,411	0.9	1,416,193	15.8	459,796	26.1	956,396	13.3	32.5
Top 0.1 Percent	141	0.1	6,676,124	7.4	2,283,027	12.9	4,393,097	6.1	34.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

Number of AMT Taxpayers (millions). Baseline: 1.2

Proposal: 3.9

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended, with one exception: the AMT Patch in this law comes from the 2013 tax law. Proposal is current law. This analysis excludes certain business provisions. For a description of TPC's current law baseline, see:

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<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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Single Tax Units

Expanded 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	24.9	*	1.2	4.4	-115	-22.2	-0.3	1.7	-1.1	4.0
Second Quintile	56.4	0.1	1.3	8.2	-270	-13.0	-0.2	6.1	-1.2	7.9
Middle Quintile	90.0	0.1	1.5	11.8	-482	-8.7	0.2	13.7	-1.2	13.0
Fourth Quintile	97.6	*	2.1	19.4	-1,016	-8.7	0.3	22.6	-1.7	17.5
Top Quintile	97.6	1.0	3.7	55.6	-4,067	-10.0	0.0	55.6	-2.7	24.2
All	63.7	0.2	2.3	100.0	-788	-10.0	0.0	100.0	-1.9	17.1
Addendum										
80-90	98.4	0.1	2.9	15.2	-2,051	-10.2	0.0	14.9	-2.3	20.1
90-95	98.9	*	3.4	10.6	-3,223	-10.5	-0.1	10.0	-2.6	21.8
95-99	96.8	1.7	5.0	18.1	-7,427	-13.9	-0.6	12.5	-3.7	22.8
Top 1 Percent	82.6	17.2	3.6	11.7	-21,560	-6.7	0.7	18.3	-2.3	32.9
Top 0.1 Percent	47.5	52.5	0.6	0.8	-16,585	-1.0	0.9	9.4	-0.4	36.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	22,305	29.9	10,116	7.3	517	2.0	9,599	8.5	5.1	
Second Quintile	17,844	23.9	23,019	13.3	2,077	6.3	20,942	14.9	9.0	
Middle Quintile	14,346	19.3	38,796	18.0	5,536	13.5	33,260	19.0	14.3	
Fourth Quintile	11,200	15.0	60,968	22.1	11,709	22.3	49,259	22.0	19.2	
Top Quintile	8,036	10.8	151,591	39.4	40,703	55.6	110,888	35.6	26.9	
All	74,543	100.0	41,517	100.0	7,891	100.0	33,626	100.0	19.0	
Addendum										
80-90	4,355	5.8	90,056	12.7	20,142	14.9	69,914	12.2	22.4	
90-95	1,927	2.6	125,452	7.8	30,612	10.0	94,840	7.3	24.4	
95-99	1,434	1.9	202,448	9.4	53,566	13.1	148,882	8.5	26.5	
Top 1 Percent	319	0.4	920,332	9.5	324,316	17.6	596,015	7.6	35.2	
Top 0.1 Percent	29	0.0	4,688,757	4.4	1,747,525	8.6	2,941,232	3.4	37.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded 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	47.9	0.0	4.4	2.7	-786	-303.5	-0.3	-0.2	-4.4	-2.9
Second Quintile	70.2	*	3.7	7.0	-1,383	-48.0	-0.6	0.8	-3.4	3.7
Middle Quintile	88.2	*	2.4	10.8	-1,415	-18.7	-0.6	4.8	-2.1	9.3
Fourth Quintile	98.4	0.1	2.3	19.9	-2,008	-12.0	-0.5	14.7	-1.9	14.0
Top Quintile	98.3	1.4	2.3	59.3	-4,728	-6.9	1.9	79.8	-1.7	23.2
All	87.8	0.5	2.4	100.0	-2,568	-9.1	0.0	100.0	-1.9	19.0
Addendum										
80-90	99.5	*	2.9	20.4	-3,410	-11.7	-0.5	15.5	-2.3	17.3
90-95	99.6	0.1	2.8	14.5	-4,508	-10.2	-0.2	12.8	-2.2	19.5
95-99	97.5	2.2	2.8	18.5	-6,914	-8.8	0.1	19.2	-2.1	22.1
Top 1 Percent	83.3	16.7	0.9	5.9	-8,955	-1.8	2.4	32.2	-0.6	31.5
Top 0.1 Percent	42.3	57.7	-0.4	-1.3	19,144	0.8	1.6	16.1	0.3	34.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	5,294	8.7	18,075	1.2	259	0.1	17,816	1.5	1.4	
Second Quintile	7,954	13.0	40,676	3.9	2,881	1.3	37,794	4.6	7.1	
Middle Quintile	11,996	19.7	66,524	9.7	7,588	5.3	58,936	10.9	11.4	
Fourth Quintile	15,518	25.4	104,945	19.8	16,735	15.1	88,210	21.1	16.0	
Top Quintile	19,634	32.2	273,844	65.4	68,126	77.9	205,718	62.1	24.9	
All	61,004	100.0	134,751	100.0	28,141	100.0	106,610	100.0	20.9	
Addendum										
80-90	9,383	15.4	148,925	17.0	29,211	16.0	119,714	17.3	19.6	
90-95	5,045	8.3	203,359	12.5	44,085	13.0	159,274	12.4	21.7	
95-99	4,180	6.9	324,275	16.5	78,711	19.2	245,564	15.8	24.3	
Top 1 Percent	1,026	1.7	1,557,334	19.4	499,084	29.8	1,058,250	16.7	32.1	
Top 0.1 Percent	103	0.2	7,159,677	9.0	2,421,703	14.5	4,737,974	7.5	33.8	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

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(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	78.4	0.0	4.8	24.2	-871	99.1	-7.9	-13.1	-5.1	-10.2
Second Quintile	91.9	*	3.5	32.0	-1,217	-70.9	-6.1	3.5	-3.3	1.4
Middle Quintile	98.5	0.0	2.5	22.3	-1,224	-16.5	1.8	30.6	-2.1	10.8
Fourth Quintile	99.0	*	1.9	12.5	-1,328	-9.2	4.5	33.7	-1.6	15.8
Top Quintile	93.9	3.8	1.5	8.1	-2,059	-4.6	7.9	45.2	-1.1	22.7
All	89.7	0.2	2.8	100.0	-1,160	-21.3	0.0	100.0	-2.5	9.2
Addendum										
80-90	97.9	0.1	1.6	3.8	-1,540	-6.0	2.6	15.9	-1.3	19.6
90-95	94.7	1.2	1.6	1.4	-2,029	-5.6	1.1	6.4	-1.2	20.8
95-99	81.6	16.8	1.7	2.3	-3,291	-5.5	1.8	10.6	-1.3	22.6
Top 1 Percent	78.2	21.8	0.7	0.7	-6,029	-1.5	2.5	12.4	-0.5	30.9
Top 0.1 Percent	39.2	60.8	-0.7	-0.3	29,205	1.4	1.4	6.2	0.5	33.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	7,522	32.2	17,217	11.9	-879	-5.2	18,096	14.1	-5.1	
Second Quintile	7,124	30.5	36,617	23.9	1,716	9.6	34,901	25.8	4.7	
Middle Quintile	4,946	21.2	57,427	26.0	7,418	28.8	50,009	25.7	12.9	
Fourth Quintile	2,562	11.0	83,649	19.6	14,501	29.2	69,148	18.4	17.3	
Top Quintile	1,068	4.6	186,627	18.3	44,506	37.3	142,121	15.7	23.9	
All	23,390	100.0	46,669	100.0	5,445	100.0	41,223	100.0	11.7	
Addendum										
80-90	664	2.8	122,786	7.5	25,552	13.3	97,233	6.7	20.8	
90-95	187	0.8	164,519	2.8	36,200	5.3	128,320	2.5	22.0	
95-99	186	0.8	252,443	4.3	60,341	8.8	192,102	3.7	23.9	
Top 1 Percent	31	0.1	1,310,430	3.7	411,384	9.9	899,047	2.9	31.4	
Top 0.1 Percent	3	0.0	6,164,720	1.7	2,051,146	4.8	4,113,574	1.3	33.3	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended, with one exception: the AMT Patch in this law comes from the 2013 tax law. Proposal is current law. This analysis excludes certain business provisions. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	Percent of Tax Units ⁴		Percent Change in After-Tax Income ⁵	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁶	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	78.8	0.0	5.6	9.6	-1,066	100.6	-1.4	-2.5	-5.9	-11.7
Second Quintile	93.9	*	4.5	16.1	-1,767	-79.4	-1.8	0.6	-4.3	1.1
Middle Quintile	99.2	0.0	3.0	15.9	-1,818	-19.8	-0.9	8.5	-2.6	10.4
Fourth Quintile	99.6	0.1	2.5	20.9	-2,395	-12.3	-0.1	19.7	-2.1	14.9
Top Quintile	97.4	2.0	2.1	36.9	-4,720	-6.2	4.3	73.6	-1.6	23.4
All	93.5	0.4	2.7	100.0	-2,284	-11.7	0.0	100.0	-2.2	16.7
Addendum										
80-90	99.3	*	2.8	15.5	-3,814	-11.2	0.1	16.3	-2.3	18.0
90-95	99.0	0.4	2.6	9.2	-4,768	-9.2	0.3	11.9	-2.0	19.8
95-99	94.0	5.5	2.3	9.9	-6,720	-7.2	0.8	16.9	-1.8	22.8
Top 1 Percent	81.7	18.2	0.5	2.4	-6,459	-1.1	3.1	28.5	-0.4	32.0
Top 0.1 Percent	33.8	66.2	-0.7	-1.5	40,239	1.5	1.8	13.5	0.5	34.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶	
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total		
Lowest Quintile	10,333	20.6	18,149	3.6	-1,060	-1.1	19,209	4.7	-5.8	
Second Quintile	10,446	20.8	41,214	8.3	2,226	2.4	38,988	9.7	5.4	
Middle Quintile	9,996	19.9	70,494	13.6	9,172	9.4	61,322	14.6	13.0	
Fourth Quintile	10,000	19.9	114,598	22.1	19,429	19.8	95,169	22.6	17.0	
Top Quintile	8,947	17.8	303,691	52.4	75,864	69.3	227,827	48.4	25.0	
All	50,143	100.0	103,467	100.0	19,532	100.0	83,935	100.0	18.9	
Addendum										
80-90	4,641	9.3	168,947	15.1	34,147	16.2	134,800	14.9	20.2	
90-95	2,200	4.4	236,984	10.1	51,595	11.6	185,389	9.7	21.8	
95-99	1,679	3.4	382,007	12.4	93,813	16.1	288,194	11.5	24.6	
Top 1 Percent	427	0.9	1,803,204	14.9	583,488	25.5	1,219,716	12.4	32.4	
Top 0.1 Percent	41	0.1	8,202,903	6.6	2,779,814	11.8	5,423,089	5.3	33.9	

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

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

(1) Calendar year. Baseline is the law that would have been in place in 2013 had the law, as it was written in 2008, been permanently extended, with one exception: the AMT Patch in this law comes from the 2013 tax law. Proposal is current law. This analysis excludes certain business provisions. 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 adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded 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 2013 dollars): 20% \$16,388; 40% \$29,988; 60% \$48,114; 80% \$76,864; 90% \$107,548; 95% \$148,916; 99% \$326,991; 99.9% \$1,535,862.

(4) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(5) After-tax income is expanded 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 expanded cash income.

Table T14-0076
Current Law
Baseline: Current Law as of 2008 with Current AMT Patch
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹
Detail Table - Elderly Tax Units

Expanded 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	4.1	0.0	0.3	0.4	-31	-32.9	0.0	0.1	-0.3	0.5
Second Quintile	17.5	0.0	0.5	1.9	-122	-21.1	-0.1	1.1	-0.5	1.8
Middle Quintile	72.6	0.0	1.2	7.5	-531	-18.5	-0.3	5.2	-1.1	5.0
Fourth Quintile	94.2	0.0	2.6	19.2	-1,754	-17.9	-0.7	14.0	-2.3	10.4
Top Quintile	96.8	1.3	4.2	70.4	-6,904	-12.4	1.2	79.3	-3.1	22.1
All	53.5	0.2	2.8	100.0	-1,590	-13.8	0.0	100.0	-2.3	14.6
Addendum										
80-90	97.3	0.0	3.8	19.4	-3,702	-18.1	-0.7	14.0	-3.2	14.3
90-95	98.7	0.0	4.4	13.1	-5,652	-16.7	-0.4	10.4	-3.5	17.5
95-99	97.7	1.4	5.6	23.5	-11,143	-16.7	-0.7	18.7	-4.2	20.9
Top 1 Percent	81.2	18.6	3.1	14.5	-26,784	-6.0	3.0	36.2	-2.0	32.0
Top 0.1 Percent	49.9	50.0	0.7	1.6	-28,478	-1.3	2.4	19.4	-0.5	34.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2013 ¹

Expanded Cash Income Percentile ^{2,3}	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁵		Average Federal Tax Rate ⁶
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,721	18.8	12,274	3.4	95	0.2	12,179	4.0	0.8
Second Quintile	8,822	24.6	25,453	9.2	580	1.2	24,874	10.8	2.3
Middle Quintile	7,996	22.3	47,027	15.3	2,868	5.5	44,159	17.3	6.1
Fourth Quintile	6,233	17.4	77,568	19.7	9,780	14.7	67,788	20.7	12.6
Top Quintile	5,804	16.2	220,941	52.3	55,634	78.0	165,307	47.1	25.2
All	35,800	100.0	68,490	100.0	11,557	100.0	56,933	100.0	16.9
Addendum									
80-90	2,980	8.3	116,753	14.2	20,434	14.7	96,319	14.1	17.5
90-95	1,317	3.7	161,041	8.7	33,819	10.8	127,221	8.2	21.0
95-99	1,199	3.4	265,520	13.0	66,745	19.4	198,775	11.7	25.1
Top 1 Percent	307	0.9	1,314,909	16.5	447,419	33.2	867,491	13.1	34.0
Top 0.1 Percent	33	0.1	6,161,220	8.2	2,155,122	16.9	4,006,099	6.4	35.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

* Less than 0.05

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

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<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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(5) After-tax income is expanded 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 expanded cash income.