

Appendix Table 1: Distribution of the Tax Cuts By Income Percentile

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-2018
<u>Total Cost of Tax Cuts (billions) —2001 and 2003 Tax Cuts and Associated AMT Relief*</u>											
Enacted	202	213	119	22	8	8	9	10	11	11	615
Extended**	61	58	204	324	363	384	404	426	449	472	3,144
Total	263	271	323	346	372	392	414	436	459	483	3,759
<u>Dollar Amount by Quintile (in billions of dollars)</u>											
Lowest 20 Percent	1	1	1	1	2	2	2	2	3	3	18
Second 20 Percent	12	12	14	15	16	17	18	19	19	20	161
Middle 20 Percent	24	22	25	27	28	29	30	31	32	33	283
Fourth 20 Percent	39	37	44	47	50	53	55	58	61	64	508
Top 20 Percent	187	199	238	255	275	290	307	325	342	361	2,779
Top 1 Percent	74	83	100	107	115	121	128	135	142	150	1,156
<u>Percent Shares by Quintile</u>											
Lowest 20 Percent	0%***	0%***	0%***	0%***	0%***	0%***	0%***	1%	1%	1%	0%*
Second 20 Percent	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Middle 20 Percent	9%	9%	8%	8%	8%	8%	7%	7%	7%	7%	8%
Fourth 20 Percent	15%	15%	14%	14%	13%	13%	13%	13%	13%	13%	14%
Top 20 Percent	71%	71%	73%	74%	74%	74%	74%	74%	74%	75%	74%
Top 1 Percent	28%	28%	31%	31%	31%	31%	31%	31%	31%	31%	31%

* Omits several small provisions of the 2001 and 2003 tax cuts that were not distributed by the Tax Policy Center. For a discussion of the treatment of AMT relief, see pages 5-6.

** The costs shown for extending the tax cuts in 2009-2010 represent the portion of the cost of extending AMT relief that reflects the cost of keeping the AMT from canceling out a substantial portion of the enacted 2001 and 2003 tax cuts. See discussion on pages 5-6.

*** Less than 0.5 percent.

Appendix Table 2: Distribution of the Tax Cuts by Dollar Income Class

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2009-2018
<u>Total Cost of Tax Cuts (billions) —2001 and 2003 Tax Cuts and Associated AMT Relief*</u>											
Enacted	202	213	119	22	8	8	9	10	11	11	615
Extended**	61	58	204	324	363	384	404	426	449	472	3,144
Total	263	271	323	346	372	392	414	436	459	483	3,759
<u>Dollar Amount by Income Class (billions)</u>											
Below \$50,000***	40	35	40	42	44	45	46	47	48	49	448
Below \$100,000	93	83	97	102	107	110	113	116	119	122	1,061
Above \$100,000	170	188	225	243	264	281	299	319	339	359	2,687
Above \$200,000	105	122	146	157	170	181	193	205	217	230	1,726
Above \$500,000	69	80	95	103	111	118	126	133	141	149	1,126
Above \$1 million	52	59	70	76	82	87	92	97	103	109	825
<u>Percent Shares by Income Class</u>											
Below \$50,000	15%	15%	13%	13%	12%	12%	12%	11%	11%	11%	12%
Below \$100,000	35%	35%	31%	30%	29%	29%	28%	27%	27%	26%	29%
Above \$100,000	65%	65%	69%	70%	70%	71%	72%	72%	73%	74%	71%
Above \$200,000	40%	40%	45%	45%	46%	46%	46%	47%	47%	47%	45%
Above \$500,000	26%	26%	29%	30%	30%	30%	30%	30%	31%	31%	30%
Above \$1 million	20%	20%	22%	22%	22%	22%	22%	22%	22%	22%	22%

* Omits several small provisions of the 2001 and 2003 tax cuts that were not distributed by the Tax Policy Center. For a discussion of the treatment of AMT relief, see pages 5-6.

** The costs shown for extending the tax cuts in 2009-2010 represent the portion of the cost of extending AMT relief that reflects the cost of keeping the AMT from canceling out a substantial portion of the enacted 2001 and 2003 tax cuts. See discussion on pages 5-6.

*** Income classes are expressed in 2006 dollars. Households with incomes below \$50,000 comprise about 60 percent of the population, while households with incomes below \$100,000 comprise about 84 percent of the

population. Households with incomes above \$100,000 comprise about 16 percent of the population, households with incomes above \$200,000 account for about 4 percent, households with incomes above \$500,000 about 0.8 percent, and households with incomes above \$1,000,000 about 0.3 percent. The percentage of the population in the higher income groups grow slightly over the decade because incomes are assumed to grow in real terms over the period.