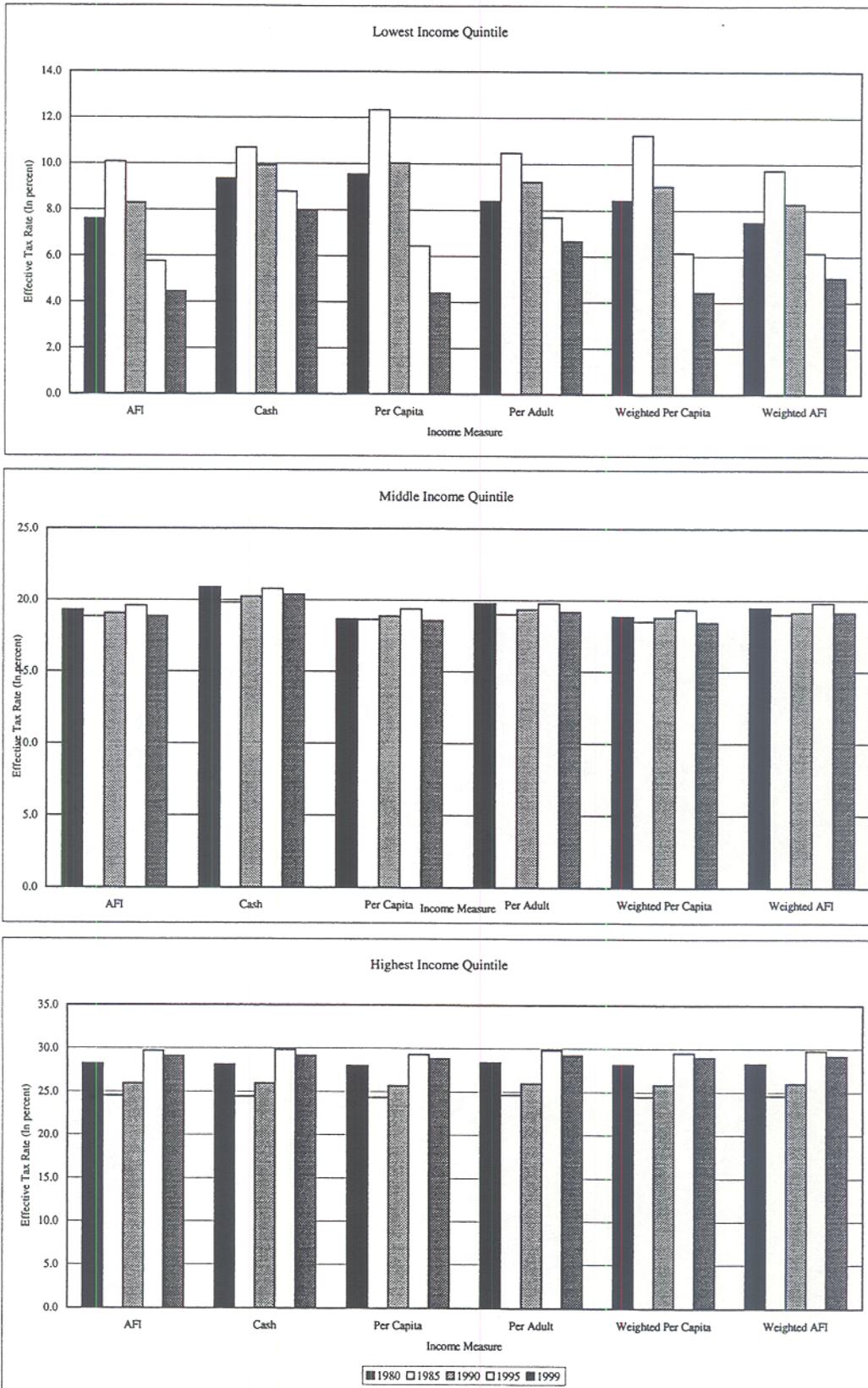


Table 3d. Quintile Movement of Nonelderly, Childless Families, Cash versus Alternative Equivalence Scales, 1995 (In percent of all families)

Income Quintile Under Cash	Income Quintile Under Alternative Equivalence Scale					All
	Lowest	Second	Middle	Fourth	Highest	
Adjusted Family Income						
Lowest	9.0	3.9	0.0	0.0	0.0	12.9
Second	0.1	3.6	5.8	1.1	0.0	10.4
Middle	0.0	0.1	2.5	5.3	1.1	8.9
Fourth	0.0	0.0	0.1	3.0	3.8	7.0
Highest	0.0	0.0	0.0	0.2	6.6	6.8
All	9.1	7.6	8.3	9.6	11.5	46.1
Weighted Adjusted Family Income						
Lowest	9.6	3.3	0.0	0.0	0.0	12.9
Second	0.1	4.7	5.5	0.2	0.0	10.4
Middle	0.0	0.2	2.9	5.1	0.5	8.9
Fourth	0.0	0.0	0.4	3.4	3.3	7.0
Highest	0.0	0.0	0.0	0.5	6.4	6.8
All	9.7	8.2	8.7	9.2	10.2	46.1
Per Capita Income						
Lowest	5.6	4.0	3.4	0.0	0.0	12.9
Second	0.1	1.3	1.8	5.4	1.8	10.4
Middle	0.0	0.2	1.1	3.1	4.6	8.9
Fourth	0.0	0.0	0.3	1.7	4.9	7.0
Highest	0.0	0.0	0.0	0.6	6.1	6.8
All	5.7	5.4	6.7	10.8	17.5	46.1
Per Adult Income						
Lowest	8.8	4.2	0.0	0.0	0.0	12.9
Second	0.9	2.3	4.2	3.1	0.0	10.4
Middle	0.1	1.0	3.1	1.7	2.9	8.9
Fourth	0.0	0.3	1.0	3.4	2.4	7.0
Highest	0.0	0.0	0.3	1.0	5.5	6.8
All	9.7	7.8	8.6	9.3	10.7	46.1
Weighted Per Capita Income (Per Adult + 0.5 Children)						
Lowest	6.9	4.2	1.8	0.0	0.0	12.9
Second	0.2	1.7	2.8	5.0	0.6	10.4
Middle	0.0	0.4	1.8	2.1	4.6	8.9
Fourth	0.0	0.1	0.6	2.2	4.0	7.0
Highest	0.0	0.0	0.1	0.8	5.9	6.8
All	7.1	6.4	7.1	10.2	15.2	46.1

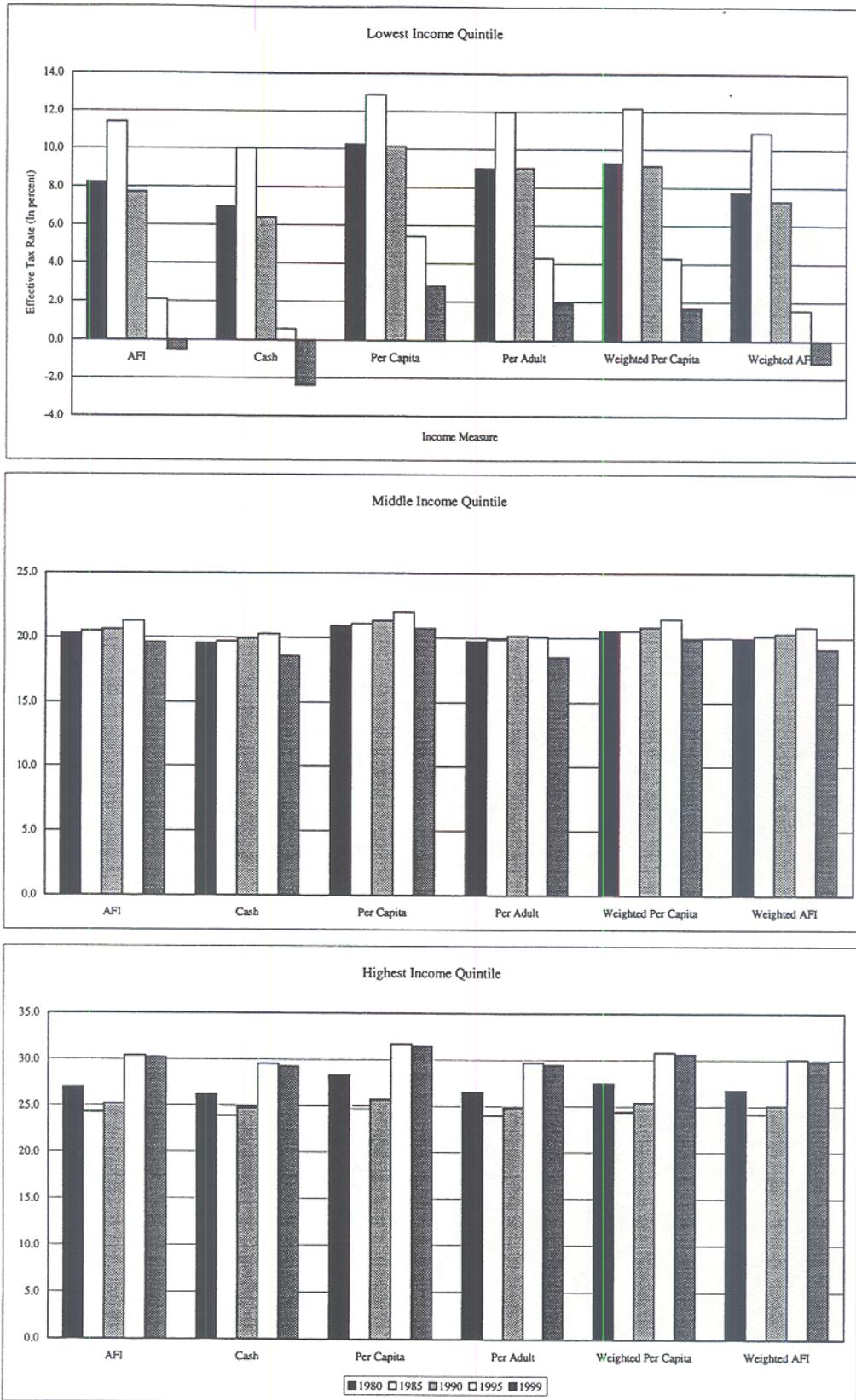
SOURCE: Congressional Budget Office.

Figure 1. Effective Total Federal Tax Rates of All Families, by Income Quintile and Income Measure, 1980-1999 (In percent)



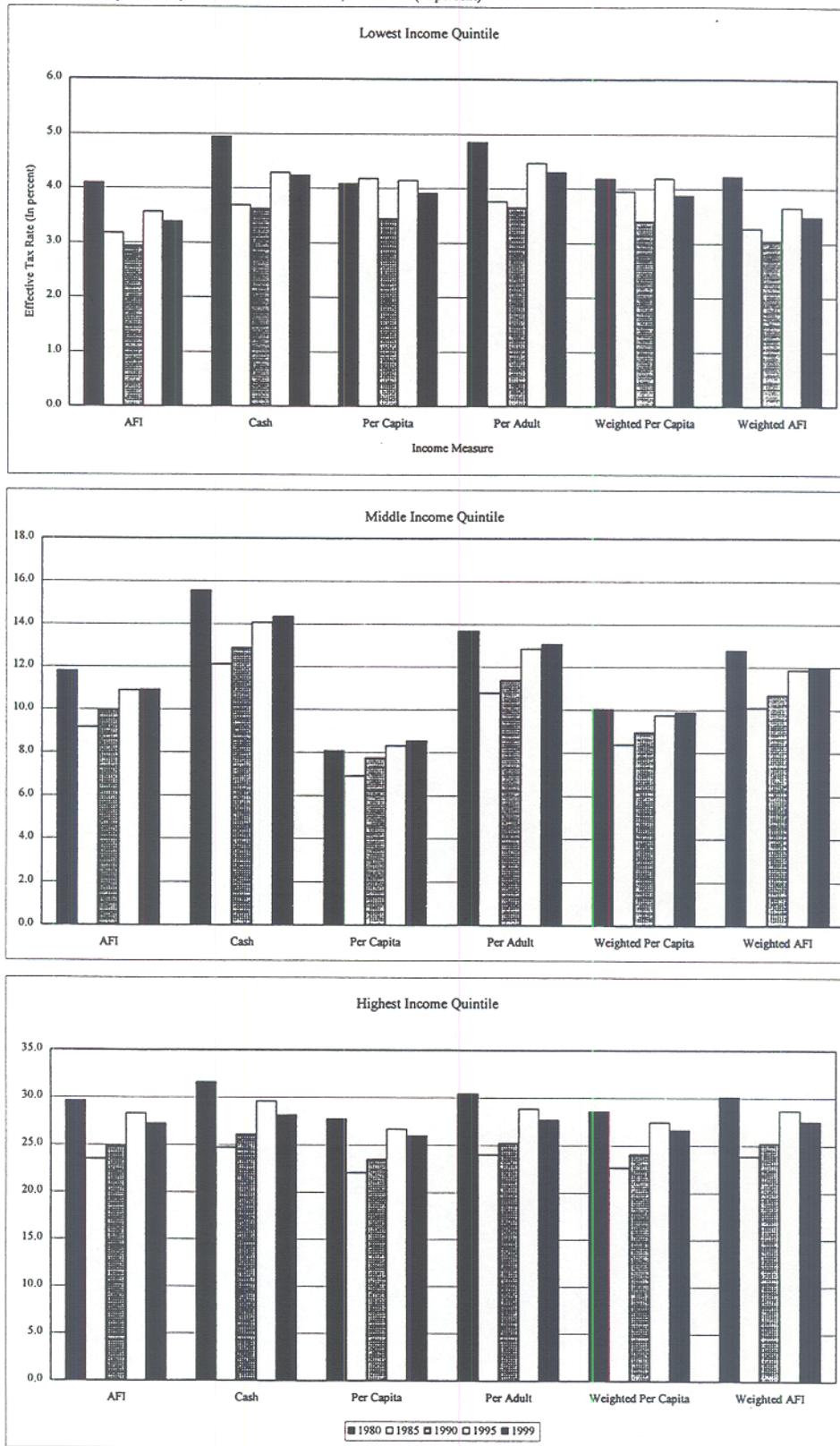
SOURCE: Congressional Budget Office.

Figure 2. Effective Total Federal Tax Rates of Families with Children, by Income Quintile and Income Measure, 1980-1999 (In percent)



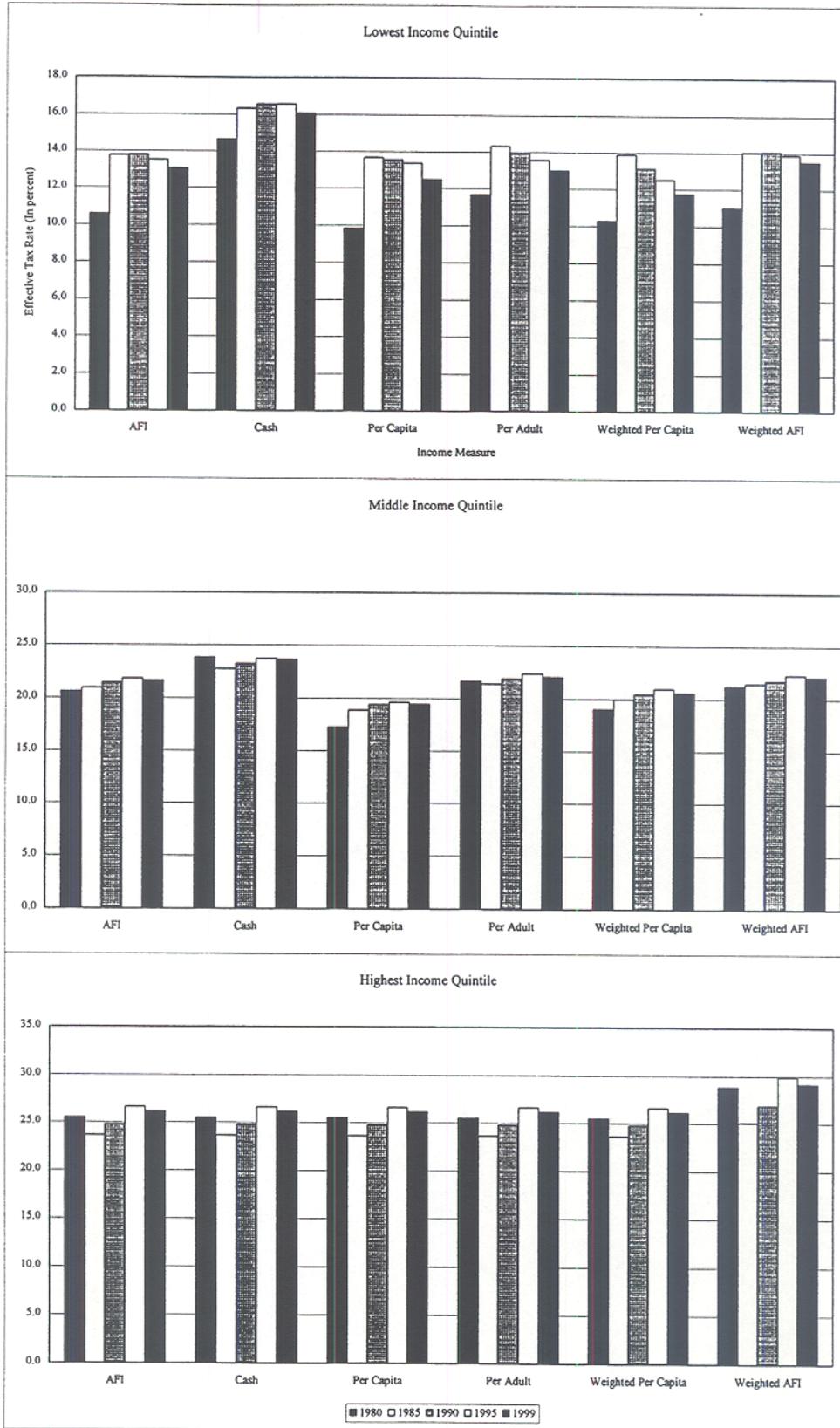
SOURCE: Congressional Budget Office.

Figure 3. Effective Total Federal Tax Rates of Elderly Families, by Income Quintile and Income Measure, 1980-1999 (In percent)



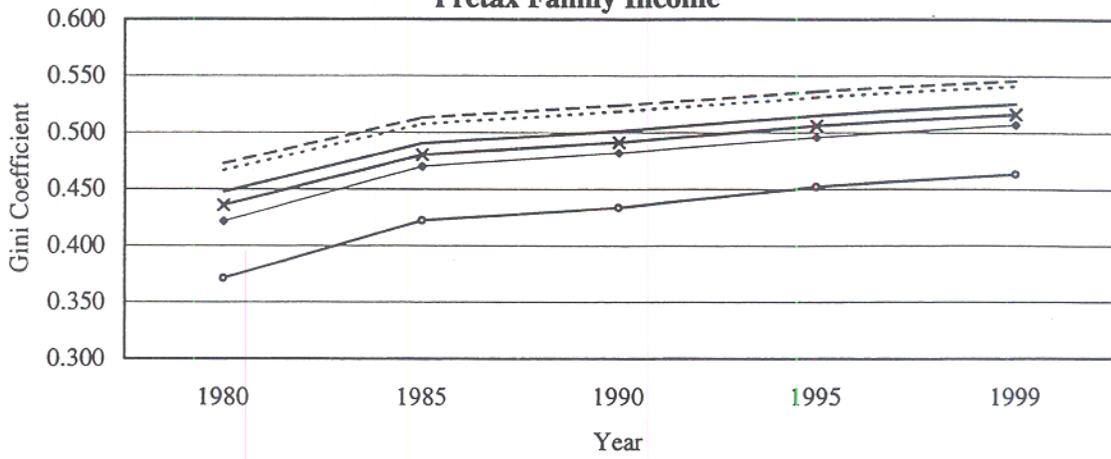
SOURCE: Congressional Budget Office.

Figure 4. Effective Total Federal Tax Rates of Nonelderly Childless Families, by Income Quintile and Income Measure, 1980-1999 (In percent)

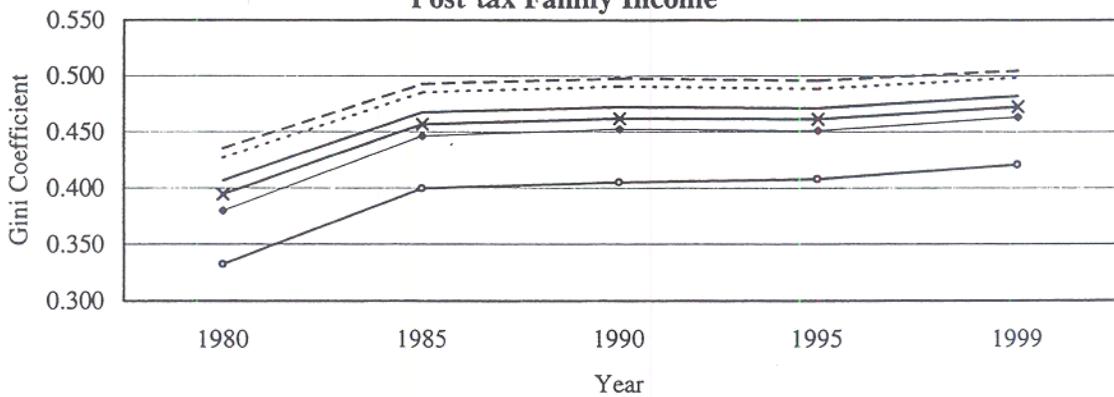


SOURCE: Congressional Budget Office.

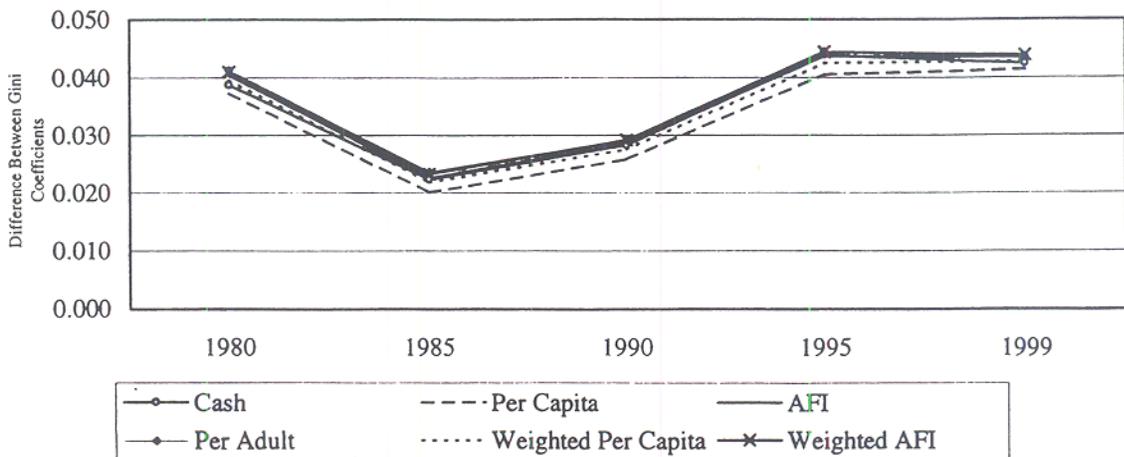
Figure 5. Gini Coefficients Under Alternative Measures of Income, 1980-1999
Pretax Family Income



Post tax Family Income



Differences Between Ginis for Pretax and Post tax Family Income



SOURCE: Congressional Budget Office.

Table A-1. Percentage Distribution of People by Income Quintile, Equivalence Scale, and Type of Family, 1995

Income Percentile	Cash	AFI	Weighted AFI	Per Capita	Per Adult	Weighted Per Capita
All Families						
0-20%	20.0	20.0	20.0	20.0	20.0	20.0
21-40%	19.9	20.0	20.0	20.0	20.0	20.0
41-60%	20.1	20.0	20.0	20.0	20.0	20.0
61-80%	20.0	20.0	20.0	20.0	20.0	20.0
81-100%	20.0	20.0	20.0	20.0	20.0	20.0
ALL	100.0	100.0	100.0	100.0	100.0	100.0
Families with Children						
0-20%	18.0	28.0	21.3	22.8	19.5	24.9
21-40%	18.2	24.2	20.7	21.8	19.7	22.3
41-60%	20.4	22.1	20.5	20.9	19.8	21.4
61-80%	22.3	16.3	19.9	19.2	20.9	18.2
81-100%	21.1	9.3	17.6	15.3	20.0	13.2
ALL	100.0	100.0	100.0	100.0	100.0	100.0
Elderly Families and Individuals						
0-20%	26.3	8.5	21.8	18.7	25.0	14.6
21-40%	28.2	22.0	25.9	24.7	26.6	24.5
41-60%	19.9	22.3	20.6	21.6	19.9	21.3
61-80%	12.9	22.9	15.4	17.0	14.1	19.1
81-100%	12.8	24.3	16.3	18.0	14.3	20.5
ALL	100.0	100.0	100.0	100.0	100.0	100.0
Other Families and Individuals						
0-20%	20.9	10.4	16.7	15.4	18.7	13.4
21-40%	19.4	11.3	16.2	14.7	17.5	13.7
41-60%	19.6	15.2	18.8	17.7	20.4	16.9
61-80%	18.9	25.5	22.2	22.8	21.0	23.7
81-100%	21.3	37.6	26.1	29.4	22.4	32.3
ALL	100.0	100.0	100.0	100.0	100.0	100.0

SOURCE: Congressional Budget Office.

Table A-2a. Quintile Movement of Families with Children, Cash versus Alternative Equivalence Scales, 1995 (In percent)

Income Quintile Under Cash	Income Quintile Under Alternative Equivalence Scale					
	Lowest	Second	Middle	Fourth	Highest	All
Adjusted Family Income						
Lowest	19.5	0.5	0.0	0.0	0.0	20.0
Second	4.1	14.1	0.8	0.0	0.0	18.9
Middle	0.0	6.8	12.7	0.5	0.0	20.0
Fourth	0.0	0.0	7.0	13.5	0.5	21.1
Highest	0.0	0.0	0.0	4.9	15.1	19.7
All	23.5	21.6	20.5	18.9	15.4	100.0
Weighted Adjusted Family Income						
Lowest	18.9	1.4	0.0	0.0	0.0	20.0
Second	7.3	10.0	1.6	0.0	0.0	18.9
Middle	0.8	10.0	8.1	1.4	0.0	20.0
Fourth	0.0	2.4	10.8	7.6	0.5	21.1
Highest	0.0	0.0	1.6	8.4	9.7	19.7
All	26.8	23.5	22.2	17.3	10.3	100.0
Per Capita Income						
Lowest	18.9	1.4	0.0	0.0	0.0	20.0
Second	7.3	10.0	1.6	0.0	0.0	18.9
Middle	0.8	10.0	8.1	1.4	0.0	20.0
Fourth	0.0	2.4	10.8	7.6	0.5	21.1
Highest	0.0	0.0	1.6	8.4	9.7	19.7
All	26.8	23.5	22.2	17.3	10.3	100.0
Per Adult Income						
Lowest	15.4	4.6	0.0	0.0	0.0	20.0
Second	3.5	9.7	3.5	2.2	0.0	18.9
Middle	0.3	4.1	12.4	1.4	1.9	20.0
Fourth	0.0	1.1	3.0	14.6	2.4	21.1
Highest	0.0	0.0	0.8	2.7	16.5	19.7
All	19.5	19.2	19.7	21.1	20.8	100.0
Weighted Per Capita Income (Per Adult + 0.5 Children)						
Lowest	18.1	2.2	0.0	0.0	0.0	20.0
Second	5.7	10.5	2.4	0.3	0.0	18.9
Middle	0.3	7.8	9.7	1.9	0.3	20.0
Fourth	0.0	1.4	8.4	10.5	1.1	21.1
Highest	0.0	0.0	0.8	5.9	13.0	19.7
All	24.1	21.6	21.4	18.6	14.3	100.0

SOURCE: Congressional Budget Office.

Table A-2b. Quintile Movement of Elderly Families, Cash versus
Alternative Equivalence Scales, 1995 (In percent)

Income Quintile Under Cash	Income Quintile Under Alternative Equivalence Scale					
	Lowest	Second	Middle	Fourth	Highest	All
Adjusted Family Income						
Lowest	22.5	11.0	0.0	0.0	0.0	33.5
Second	0.0	14.2	12.4	1.8	0.0	28.4
Middle	0.0	0.0	7.8	8.3	0.9	17.0
Fourth	0.0	0.0	0.0	5.5	5.0	10.6
Highest	0.0	0.0	0.0	0.0	10.1	10.1
All	22.9	25.2	20.6	15.6	15.6	100.0
Weighted Adjusted Family Income						
Lowest	8.3	17.4	8.3	0.0	0.0	33.5
Second	0.0	6.0	9.6	9.6	2.8	28.4
Middle	0.0	0.5	3.2	9.2	4.6	17.0
Fourth	0.0	0.0	0.5	3.2	7.3	10.6
Highest	0.0	0.0	0.0	0.5	9.6	10.1
All	8.3	23.4	21.6	22.0	24.3	100.0
Per Capita Income						
Lowest	8.3	17.4	8.3	0.0	0.0	33.5
Second	0.0	6.0	9.6	9.6	2.8	28.4
Middle	0.0	0.5	3.2	9.2	4.6	17.0
Fourth	0.0	0.0	0.5	3.2	7.3	10.6
Highest	0.0	0.0	0.0	0.5	9.6	10.1
All	8.3	23.4	21.6	22.0	24.3	100.0
Per Adult Income						
Lowest	22.5	11.0	0.0	0.0	0.0	33.5
Second	3.7	11.9	8.3	5.0	0.0	28.4
Middle	0.0	2.8	9.6	1.8	2.3	17.0
Fourth	0.0	0.0	1.4	6.4	2.8	10.6
Highest	0.0	0.0	0.0	0.9	9.2	10.1
All	26.1	26.1	19.3	14.2	14.2	100.0
Weighted Per Capita Income (Per Adult + 0.5 Children)						
Lowest	14.7	14.7	4.1	0.0	0.0	33.5
Second	0.5	9.6	9.2	8.3	1.4	28.4
Middle	0.0	0.9	6.4	5.5	4.6	17.0
Fourth	0.0	0.0	0.9	4.1	5.5	10.6
Highest	0.0	0.0	0.0	0.5	9.6	10.1
All	15.1	25.2	20.6	18.3	20.6	100.0

SOURCE: Congressional Budget Office.

Table A-2c. Quintile Movement of Nonelderly, Childless Families, Cash versus Alternative Equivalence Scales, 1995 (In percent)

Income Quintile Under Cash	Income Quintile Under Alternative Equivalence Scale					
	Lowest	Second	Middle	Fourth	Highest	All
Adjusted Family Income						
Lowest	19.5	8.5	0.0	0.0	0.0	28.0
Second	0.2	7.8	12.5	2.4	0.0	22.7
Middle	0.0	0.2	5.4	11.5	2.4	19.3
Fourth	0.0	0.0	0.2	6.6	8.3	15.1
Highest	0.0	0.0	0.0	0.4	14.3	14.7
All	19.7	16.5	18.1	20.9	24.9	100.0
Weighted Adjusted Family Income						
Lowest	12.1	8.7	7.4	0.0	0.0	28.0
Second	0.2	2.8	4.0	11.7	4.0	22.7
Middle	0.0	0.4	2.4	6.8	9.9	19.3
Fourth	0.0	0.0	0.6	3.8	10.7	15.1
Highest	0.0	0.0	0.0	1.4	13.3	14.7
All	12.3	11.7	14.5	23.5	38.0	100.0
Per Capita Income						
Lowest	12.1	8.7	7.4	0.0	0.0	28.0
Second	0.2	2.8	4.0	11.7	4.0	22.7
Middle	0.0	0.4	2.4	6.8	9.9	19.3
Fourth	0.0	0.0	0.6	3.8	10.7	15.1
Highest	0.0	0.0	0.0	1.4	13.3	14.7
All	12.3	11.7	14.5	23.5	38.0	100.0
Per Adult Income						
Lowest	19.1	9.1	0.0	0.0	0.0	28.0
Second	2.0	5.0	9.1	6.8	0.0	22.7
Middle	0.2	2.2	6.8	3.8	6.4	19.3
Fourth	0.0	0.6	2.2	7.4	5.2	15.1
Highest	0.0	0.0	0.6	2.2	11.9	14.7
All	21.1	16.9	18.7	20.1	23.3	100.0
Weighted Per Capita Income (Per Adult + 0.5 Children)						
Lowest	14.9	9.1	4.0	0.0	0.0	28.0
Second	0.4	3.8	6.2	10.9	1.4	22.7
Middle	0.0	0.8	4.0	4.6	9.9	19.3
Fourth	0.0	0.2	1.4	4.8	8.7	15.1
Highest	0.0	0.0	0.2	1.8	12.7	14.7
All	15.5	13.9	15.5	22.1	33.0	100.0

SOURCE: Congressional Budget Office.