

**Table T07-0021**  
**Extend 28 Percent Tax Bracket, Pre-EGTRRA Baseline with AMT Fix**  
**Distribution of Federal Tax Change by Cash Income Class, 2010<sup>1</sup>**

Cash Income Class (thousands of 2006 dollars) <sup>2</sup>	Percent of Tax Units <sup>3</sup>		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (%) Points)	Under the Proposal	Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	4.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	5.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.4	0.0	11.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	3.5	0.0	15.7
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	4.3	0.0	18.3
50-75	0.0	0.0	0.0	0.0	0	0.0	0.1	11.3	0.0	20.6
75-100	1.6	0.0	0.0	0.3	-3	0.0	0.0	10.8	0.0	22.3
100-200	16.4	0.0	0.1	22.1	-131	-0.4	0.0	25.5	-0.1	25.2
200-500	74.6	0.0	0.6	59.7	-1,261	-1.5	-0.2	16.6	-0.4	27.6
500-1,000	73.8	0.0	0.3	11.5	-1,544	-0.7	0.0	6.8	-0.2	30.1
More than 1,000	78.3	0.0	0.1	6.5	-1,678	-0.2	0.1	17.9	-0.1	35.3
All	5.3	0.0	0.1	100.0	-72	-0.4	0.0	100.0	-0.1	23.7

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Class, 2010<sup>1</sup>**

Cash Income Class (thousands of 2006 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After-Tax Income <sup>4</sup> (Dollars)	Average Federal Tax Rate <sup>5</sup>	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							
Less than 10	17,249	11.2	6,020	263	5,756	4.4	0.9	1.1	0.2
10-20	25,257	16.3	16,275	883	15,392	5.4	3.6	4.4	0.8
20-30	21,136	13.7	26,983	3,107	23,876	11.5	5.0	5.8	2.4
30-40	15,865	10.3	37,911	5,933	31,978	15.7	5.2	5.8	3.4
40-50	13,044	8.4	48,808	8,908	39,900	18.3	5.5	5.9	4.2
50-75	22,180	14.3	67,154	13,844	53,310	20.6	13.0	13.5	11.2
75-100	14,059	9.1	94,376	21,002	73,373	22.3	11.5	11.8	10.8
100-200	18,782	12.1	147,048	37,118	109,930	25.2	24.0	23.6	25.4
200-500	5,289	3.4	310,634	86,968	223,665	28.0	14.3	13.5	16.8
500-1,000	831	0.5	738,482	223,792	514,690	30.3	5.3	4.9	6.8
More than 1,000	431	0.3	3,204,623	1,131,634	2,072,989	35.3	12.0	10.2	17.8
All	154,718	100.0	74,322	17,718	56,604	23.8	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

(1) Calendar year. Baseline is pre-EGTRRA law plus indexation of the AMT exemption at 2006 levels and allowance of personal credits against the AMT.

(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) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(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.