

**Table T07-0194**  
**Repeal State and Local Tax Deduction and Repeal AMT**  
**Distribution of Federal Tax Change by Cash Income Class for Single Tax Units, 2011<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	0.7	0.0	7.6
10-20	0.1	1.4	0.0	0.3	3	0.2	-0.1	3.3	0.0	9.7
20-30	0.1	7.0	-0.1	1.0	17	0.4	-0.1	6.3	0.1	16.6
30-40	0.1	13.5	-0.2	2.1	51	0.7	-0.1	7.3	0.1	20.4
40-50	0.5	21.5	-0.3	3.8	104	1.0	-0.1	8.9	0.2	21.7
50-75	1.4	37.8	-0.7	19.7	375	2.3	0.0	19.5	0.6	24.7
75-100	1.7	55.3	-1.1	16.8	800	3.1	0.1	12.3	0.8	27.4
100-200	2.9	73.3	-1.6	30.1	1,622	3.8	0.3	18.3	1.1	30.1
200-500	13.5	74.1	-1.2	11.1	2,594	2.6	0.0	9.7	0.8	31.7
500-1,000	13.5	73.2	-1.4	4.8	7,161	2.8	0.0	3.9	0.9	34.2
More than 1,000	14.5	75.9	-1.6	10.3	30,907	2.5	0.0	9.6	1.0	39.6
All	0.7	17.0	-0.7	100.0	250	2.3	0.0	100.0	0.6	24.6

**Baseline Distribution of Income and Federal Taxes**  
**by Cash Income Class, 2011<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	11,620	17.5	6,227	475	5,752	7.6	2.4	2.9	0.8
10-20	15,266	22.9	16,369	1,587	14,781	9.7	8.2	9.8	3.3
20-30	10,224	15.4	27,426	4,545	22,881	16.6	9.2	10.1	6.4
30-40	6,838	10.3	38,802	7,853	30,949	20.2	8.7	9.2	7.4
40-50	6,100	9.2	49,922	10,737	39,185	21.5	10.0	10.4	9.0
50-75	8,722	13.1	67,613	16,317	51,296	24.1	19.4	19.4	19.5
75-100	3,505	5.3	95,631	25,439	70,192	26.6	11.0	10.7	12.2
100-200	3,086	4.6	147,079	42,616	104,463	29.0	15.0	14.0	18.1
200-500	715	1.1	320,180	98,817	221,363	30.9	7.5	6.9	9.7
500-1,000	111	0.2	766,431	255,051	511,379	33.3	2.8	2.5	3.9
More than 1,000	55	0.1	3,262,849	1,262,506	2,000,344	38.7	6.0	4.8	9.6
All	66,537	100.0	45,615	10,950	34,665	24.0	100.0	100.0	100.0

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

Number of single AMT Taxpayers (millions). Baseline: 1.0 Proposal: 0.0

(1) Calendar year. Baseline is current law. Proposal repeals the individual AMT and the state and local tax deduction. Taxation of state tax refunds is unaffected. Single tax units include all tax units filing a single return and non-filing units who would file a single return if they filed. Tax units eligible for head of household status are not included.

(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 but excludes those that are dependents of other tax units.

(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.