

Table T07-0200
Repeal State and Local Tax Deduction and Repeal AMT Against Tax Cuts Extended Baseline
Distribution of Federal Tax Change by Cash Income Class for Joint Tax Units, 2011¹

Cash Income Class (thousands of 2006 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	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	-0.1	0.0	0.0	0.0	6.0
10-20	0.0	0.2	0.0	0.0	0	0.0	0.0	0.1	0.0	1.9
20-30	0.0	2.5	0.0	-0.1	5	0.5	0.0	0.4	0.0	3.9
30-40	0.1	7.2	-0.1	-0.3	17	0.6	0.0	0.8	0.0	7.1
40-50	0.4	14.8	-0.1	-0.7	47	0.9	0.0	1.3	0.1	11.0
50-75	18.0	31.7	-0.1	-1.1	31	0.3	0.1	6.3	0.0	15.9
75-100	55.0	38.3	0.7	17.2	-520	-2.8	-0.1	9.7	-0.5	18.8
100-200	69.1	29.1	0.9	58.5	-1,083	-3.0	-0.5	30.3	-0.7	23.0
200-500	89.7	9.1	1.9	73.3	-4,453	-5.2	-0.8	21.4	-1.4	25.5
500-1,000	34.5	61.6	-0.4	-6.0	2,339	1.2	0.2	8.3	0.3	26.7
More than 1,000	22.6	72.3	-1.4	-40.9	31,209	3.2	1.0	21.3	1.0	31.0
All	35.0	21.4	0.5	100.0	-450	-1.6	0.0	100.0	-0.4	22.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Class, 2006¹

Cash Income Class (thousands of 2006 dollars) ²	Tax Units ³		Average Income (Dollars)	Average Federal Tax Burden (Dollars)	Average After- Tax Income ⁴ (Dollars)	Average Federal Tax Rate ⁵	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	2,639	4.2	4,620	278	4,342	6.0	0.2	0.2	0.0
10-20	4,485	7.1	17,304	336	16,968	1.9	1.0	1.3	0.1
20-30	5,955	9.5	27,889	1,070	26,819	3.8	2.1	2.7	0.4
30-40	5,054	8.0	38,856	2,740	36,115	7.1	2.5	3.0	0.8
40-50	4,210	6.7	50,042	5,441	44,601	10.9	2.7	3.1	1.3
50-75	10,008	15.9	69,903	11,103	58,801	15.9	9.0	9.8	6.2
75-100	9,348	14.8	97,065	18,740	78,326	19.3	11.7	12.2	9.8
100-200	15,286	24.3	151,521	35,896	115,626	23.7	29.8	29.5	30.7
200-500	4,661	7.4	316,262	85,048	231,213	26.9	18.9	18.0	22.2
500-1,000	726	1.2	753,511	198,628	554,883	26.4	7.0	6.7	8.1
More than 1,000	371	0.6	3,248,742	975,288	2,273,453	30.0	15.5	14.1	20.3
All	62,978	100.0	123,574	28,352	95,223	22.9	100.0	100.0	100.0

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

Number of married AMT Taxpayers (millions). Baseline: 27.1 Proposal: 0.0

(1) Calendar year. Baseline is current law plus extension of all provisions of the 2001-2006 tax cuts due to sunset after 2010. Proposal repeals the individual AMT and the state and local tax deduction. Taxation of state tax refunds is unaffected. Joint tax units include all tax units filing a joint return and non-filing units who would file a joint return if they filed.

(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.