

Table T08-0074
Proposed Surtax of 0.47% of Modified AGI Over \$500,000 (\$1 Million for Joint Returns)
Distribution of Federal Tax Change by Cash Income Level, 2009 ¹
Summary Table

Cash Income Level (thousands of 2008 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut	With Tax Increase				Change (%) Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	5.3
10-20	0.0	0.0	0.0	0.0	0	0.0	4.9
20-30	0.0	0.0	0.0	0.0	0	0.0	9.6
30-40	0.0	0.0	0.0	0.0	0	0.0	13.5
40-50	0.0	0.0	0.0	0.0	0	0.0	16.2
50-75	0.0	0.0	0.0	0.0	0	0.0	18.3
75-100	0.0	0.0	0.0	0.0	0	0.0	20.2
100-200	0.0	0.0	0.0	0.0	0	0.0	23.5
200-500	0.0	0.0	0.0	0.0	0	0.0	27.2
500-1,000	0.0	10.6	0.0	1.8	84	0.0	28.3
More than 1,000	0.0	84.8	-0.4	98.2	8,986	0.3	33.9
All	0.0	0.3	-0.1	100.0	29	0.0	22.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline: 30.1 Proposal: 30.1

(1) Calendar year. Baseline is current law. Proposal implements a surtax of 0.47 percent of modified adjusted gross income (AGI less the investment interest expense deduction) in excess of \$500,000 (\$1 million for joint returns). The surtax is not included in regular income tax liability for purposes of calculating AMT liability or nonrefundable credits. The income threshold is not indexed.

(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.

Table T08-0074
Proposed Surtax of 0.47% of Modified AGI Over \$500,000 (\$1 Million for Joint Returns)
Distribution of Federal Tax Change by Cash Income Level, 2009 ¹
Detail Table

Cash Income Level (thousands of 2008 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	0.0	0.0	0.2	0.0	5.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	4.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	9.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	2.8	0.0	13.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	3.6	0.0	16.2
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	10.2	0.0	18.3
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	10.2	0.0	20.2
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	25.5	0.0	23.5
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	17.4	0.0	27.2
500-1,000	0.0	10.6	0.0	1.8	84	0.0	0.0	7.5	0.0	28.3
More than 1,000	0.0	84.8	-0.4	98.2	8,986	0.9	0.1	19.9	0.3	33.9
All	0.0	0.3	-0.1	100.0	29	0.2	0.0	100.0	0.0	22.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	17,409	11.6	5,704	304	5,400	5.3	0.9	1.1	0.2
10-20	24,305	16.2	15,190	737	14,452	4.9	3.4	4.1	0.7
20-30	19,555	13.0	25,292	2,419	22,872	9.6	4.5	5.3	1.9
30-40	14,280	9.5	35,583	4,789	30,794	13.5	4.6	5.2	2.8
40-50	11,874	7.9	45,838	7,409	38,429	16.2	5.0	5.4	3.6
50-75	21,723	14.5	63,043	11,556	51,487	18.3	12.5	13.2	10.2
75-100	14,093	9.4	88,759	17,893	70,866	20.2	11.4	11.8	10.2
100-200	19,470	13.0	138,001	32,361	105,640	23.5	24.5	24.2	25.6
200-500	5,420	3.6	291,053	79,230	211,822	27.2	14.4	13.5	17.4
500-1,000	936	0.6	693,745	196,537	497,208	28.3	5.9	5.5	7.5
More than 1,000	469	0.3	3,088,010	1,038,988	2,049,022	33.7	13.2	11.3	19.8
All	150,241	100.0	72,971	16,400	56,571	22.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

30.1

Proposal:

30.1

(1) Calendar year. Baseline is current law. Proposal implements a surtax of 0.47 percent of modified adjusted gross income (AGI less the investment interest expense deduction) in excess of \$500,000 (\$1 million for joint returns). The surtax is not included in regular income tax liability for purposes of calculating AMT liability or nonrefundable credits. The income threshold is not indexed.

(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.

Table T08-0074
Proposed Surtax of 0.47% of Modified AGI Over \$500,000 (\$1 Million for Joint Returns)
Distribution of Federal Tax Change by Cash Income Level, 2009 ¹
Detail Table - Single Tax Units

Cash Income Level (thousands of 2008 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	0.0	0.0	1.0	0.0	7.8
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	3.3	0.0	8.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	6.2	0.0	14.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	7.2	0.0	18.4
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	8.6	0.0	19.8
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	19.1	0.0	22.3
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	11.9	0.0	24.4
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	16.7	0.0	25.8
200-500	0.0	0.1	0.0	0.0	0	0.0	0.0	9.7	0.0	29.0
500-1,000	0.0	65.6	-0.1	8.9	535	0.3	0.0	4.2	0.1	30.6
More than 1,000	0.0	92.3	-0.6	91.1	10,692	0.9	0.1	12.1	0.4	39.0
All	0.0	0.2	0.0	100.0	11	0.1	0.0	100.0	0.0	22.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	12,694	19.5	5,704	444	5,260	7.8	2.7	3.2	1.0
10-20	15,037	23.2	15,012	1,278	13,734	8.5	8.5	10.0	3.3
20-30	9,879	15.2	25,203	3,692	21,511	14.7	9.4	10.3	6.2
30-40	6,454	9.9	35,585	6,536	29,049	18.4	8.7	9.1	7.2
40-50	5,550	8.5	45,816	9,079	36,737	19.8	9.6	9.9	8.6
50-75	8,082	12.4	62,150	13,885	48,265	22.3	19.0	18.9	19.2
75-100	3,240	5.0	88,059	21,449	66,609	24.4	10.8	10.5	11.9
100-200	2,824	4.4	134,347	34,677	99,670	25.8	14.3	13.7	16.7
200-500	664	1.0	295,277	85,589	209,688	29.0	7.4	6.8	9.7
500-1,000	115	0.2	694,281	212,127	482,153	30.6	3.0	2.7	4.2
More than 1,000	59	0.1	3,075,989	1,187,265	1,888,724	38.6	6.9	5.4	12.0
All	64,958	100.0	40,737	9,015	31,721	22.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

30.1

Proposal:

30.1

(1) Calendar year. Baseline is current law. Proposal implements a surtax of 0.47 percent of modified adjusted gross income (AGI less the investment interest expense deduction) in excess of \$500,000 (\$1 million for joint returns). The surtax is not included in regular income tax liability for purposes of calculating AMT liability or nonrefundable credits. The income threshold is not indexed.

(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.

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(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.

Table T08-0074
Proposed Surtax of 0.47% of Modified AGI Over \$500,000 (\$1 Million for Joint Returns)
Distribution of Federal Tax Change by Cash Income Level, 2009 ¹
Detail Table - Married Tax Units Filing Jointly

Cash Income Level (thousands of 2008 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	0.0	0.0	0.0	0.0	6.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	5.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	8.2
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	11.5
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	5.6	0.0	15.0
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	9.1	0.0	18.4
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	29.6	0.0	23.0
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	21.1	0.0	27.0
500-1,000	0.0	0.2	0.0	0.0	0	0.0	0.0	9.0	0.0	28.0
More than 1,000	0.0	83.2	-0.4	100.0	8,396	0.8	0.2	23.2	0.3	33.2
All	0.0	0.6	-0.1	100.0	55	0.2	0.0	100.0	0.1	23.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,153	3.6	4,929	322	4,607	6.5	0.2	0.2	0.0
10-20	4,002	6.7	15,771	517	15,254	3.3	0.9	1.1	0.1
20-30	4,817	8.1	25,361	1,351	24,010	5.3	1.7	2.1	0.4
30-40	3,904	6.6	35,708	2,933	32,775	8.2	1.9	2.3	0.7
40-50	3,656	6.2	45,950	5,274	40,676	11.5	2.3	2.7	1.1
50-75	9,819	16.5	64,171	9,646	54,524	15.0	8.8	9.7	5.6
75-100	9,364	15.7	89,200	16,443	72,756	18.4	11.6	12.4	9.1
100-200	15,733	26.5	139,053	31,918	107,135	23.0	30.4	30.6	29.6
200-500	4,579	7.7	290,404	78,313	212,092	27.0	18.5	17.6	21.2
500-1,000	790	1.3	693,636	194,098	499,539	28.0	7.6	7.2	9.1
More than 1,000	391	0.7	3,032,298	996,707	2,035,591	32.9	16.5	14.5	23.0
All	59,479	100.0	121,042	28,499	92,543	23.5	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

30.1

Proposal:

30.1

(1) Calendar year. Baseline is current law. Proposal implements a surtax of 0.47 percent of modified adjusted gross income (AGI less the investment interest expense deduction) in excess of \$500,000 (\$1 million for joint returns). The surtax is not included in regular income tax liability for purposes of calculating AMT liability or nonrefundable credits. The income threshold is not indexed.

(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

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(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

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(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.

Table T08-0074
Proposed Surtax of 0.47% of Modified AGI Over \$500,000 (\$1 Million for Joint Returns)
Distribution of Federal Tax Change by Cash Income Level, 2009 ¹
Detail Table - Head of Household Tax Units

Cash Income Level (thousands of 2008 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	0.0	0.0	-0.8	0.0	-7.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-3.0	0.0	-5.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	2.1	0.0	2.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	9.2	0.0	9.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	11.2	0.0	14.2
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	27.5	0.0	18.0
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	17.6	0.0	21.5
100-200	0.0	0.0	0.0	0.0	0	0.0	0.0	18.3	0.0	24.4
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	26.3
500-1,000	0.0	71.7	-0.1	9.4	552	0.3	0.0	2.9	0.1	28.1
More than 1,000	0.0	96.5	-0.5	90.6	10,948	1.1	0.1	7.4	0.4	34.0
All	0.0	0.1	0.0	100.0	5	0.1	0.0	100.0	0.0	14.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009 ¹

Cash Income Level (thousands of 2008 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-	Share of Post-	Share of
	Number (thousands)	Percent of Total					Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,414	10.4	6,411	-459	6,870	-7.2	1.7	2.1	-0.8
10-20	4,969	21.3	15,264	-816	16,081	-5.4	8.1	10.0	-3.0
20-30	4,509	19.4	25,388	615	24,773	2.4	12.3	14.0	2.1
30-40	3,567	15.3	35,404	3,453	31,951	9.8	13.6	14.3	9.2
40-50	2,309	9.9	45,801	6,495	39,307	14.2	11.4	11.4	11.2
50-75	3,301	14.2	61,974	11,135	50,838	18.0	22.0	21.0	27.6
75-100	1,245	5.4	87,614	18,832	68,782	21.5	11.7	10.7	17.6
100-200	766	3.3	130,474	31,831	98,643	24.4	10.7	9.5	18.3
200-500	132	0.6	292,718	76,993	215,725	26.3	4.1	3.6	7.6
500-1,000	20	0.1	692,846	194,322	498,524	28.1	1.5	1.2	2.9
More than 1,000	10	0.0	3,051,879	1,026,953	2,024,925	33.7	3.1	2.4	7.4
All	23,292	100.0	39,985	5,729	34,257	14.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline:

30.1

Proposal:

30.1

(1) Calendar year. Baseline is current law. Proposal implements a surtax of 0.47 percent of modified adjusted gross income (AGI less the investment interest expense deduction) in excess of \$500,000 (\$1 million for joint returns). The surtax is not included in regular income tax liability for purposes of calculating AMT liability or nonrefundable credits. The income threshold is not indexed.

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(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.

Table T08-0074
Proposed Surtax of 0.47% of Modified AGI Over \$500,000 (\$1 Million for Joint Returns)
Distribution of Federal Tax Change by Cash Income Level, 2009¹
Detail Table - Tax Units with Children

Cash Income Level (thousands of 2008 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	0.0	0.0	-0.2	0.0	-11.2
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-9.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	-0.3
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	8.0
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	2.2	0.0	12.8
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	7.6	0.0	16.2
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	10.1	0.0	19.1
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	29.6	0.0	23.3
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	21.0	0.0	27.3
500-1,000	0.0	3.5	0.0	0.7	27	0.0	0.0	8.5	0.0	28.5
More than 1,000	0.0	89.4	-0.4	99.4	8,775	0.9	0.1	20.5	0.3	33.6
All	0.0	0.4	-0.1	100.0	37	0.2	0.0	100.0	0.0	22.1

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

Cash Income Level (thousands of 2008 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	2,714	5.6	5,986	-667	6,653	-11.2	0.4	0.5	-0.2
10-20	5,499	11.4	15,482	-1,396	16,879	-9.0	1.9	2.7	-0.8
20-30	5,600	11.6	25,388	-72	25,460	-0.3	3.2	4.1	0.0
30-40	4,737	9.9	35,538	2,854	32,684	8.0	3.8	4.4	1.4
40-50	3,787	7.9	45,838	5,846	39,992	12.8	3.9	4.3	2.2
50-75	7,407	15.4	63,234	10,231	53,003	16.2	10.4	11.2	7.7
75-100	5,859	12.2	89,103	17,053	72,050	19.1	11.6	12.1	10.1
100-200	9,078	18.9	138,998	32,321	106,677	23.3	28.1	27.7	29.7
200-500	2,648	5.5	287,988	78,571	209,418	27.3	17.0	15.9	21.0
500-1,000	427	0.9	690,704	196,631	494,073	28.5	6.6	6.0	8.5
More than 1,000	199	0.4	3,032,280	1,011,335	2,020,945	33.4	13.5	11.5	20.4
All	48,094	100.0	93,286	20,575	72,712	22.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline: 30.1 Proposal: 30.1

Note: Tax units with children are those claiming an exemption for children at home or away from home.

(1) Calendar year. Baseline is current law. Proposal implements a surtax of 0.47 percent of modified adjusted gross income (AGI less the investment interest expense deduction) in excess of \$500,000 (\$1 million for joint returns). The surtax is not included in regular income tax liability for purposes of calculating AMT liability or nonrefundable credits. The income threshold is not indexed.

(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.

Table T08-0074
Proposed Surtax of 0.47% of Modified AGI Over \$500,000 (\$1 Million for Joint Returns)
Distribution of Federal Tax Change by Cash Income Level, 2009¹
Detail Table - Elderly Tax Units

Cash Income Level (thousands of 2008 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	0.0	0.0	0.2	0.0	3.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	3.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	1.4	0.0	5.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.1	0.0	5.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	9.1
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	7.9	0.0	12.4
75-100	0.0	0.0	0.0	0.0	0	0.0	0.0	8.6	0.0	15.7
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.1	20.8	0.0	20.5
200-500	0.0	0.0	0.0	0.0	0	0.0	0.0	19.0	0.0	26.8
500-1,000	0.0	13.5	0.0	2.2	104	0.1	0.0	9.8	0.0	29.6
More than 1,000	0.0	79.9	-0.4	97.8	8,625	0.8	0.2	28.5	0.3	36.1
All	0.0	0.4	-0.1	100.0	32	0.2	0.0	100.0	0.1	20.2

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2009¹

Cash Income Level (thousands of 2008 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	2,854	10.0	6,557	219	6,338	3.3	0.9	1.1	0.2
10-20	6,830	23.9	15,131	460	14,671	3.0	5.1	6.2	0.8
20-30	4,094	14.3	24,818	1,412	23,406	5.7	5.0	5.9	1.4
30-40	2,047	7.2	35,355	2,101	33,254	5.9	3.6	4.2	1.1
40-50	1,864	6.5	46,081	4,182	41,900	9.1	4.2	4.8	1.9
50-75	4,106	14.3	63,491	7,855	55,636	12.4	12.9	14.1	7.9
75-100	2,540	8.9	88,249	13,869	74,380	15.7	11.1	11.7	8.6
100-200	3,013	10.5	137,376	28,220	109,156	20.5	20.4	20.3	20.9
200-500	970	3.4	297,590	79,856	217,734	26.8	14.3	13.1	19.0
500-1,000	195	0.7	693,709	205,364	488,345	29.6	6.7	5.9	9.8
More than 1,000	105	0.4	3,066,832	1,099,102	1,967,730	35.8	15.9	12.8	28.4
All	28,639	100.0	70,728	14,236	56,492	20.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-4).

Number of AMT Taxpayers (millions). Baseline: 30.1 Proposal: 30.1

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal implements a surtax of 0.47 percent of modified adjusted gross income (AGI less the investment interest expense deduction) in excess of \$500,000 (\$1 million for joint returns). The surtax is not included in regular income tax liability for purposes of calculating AMT liability or nonrefundable credits. The income threshold is not indexed.

(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

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(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.