

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T08-0154
Individual Income and Estate Tax Provisions in the 2001-08 Tax Cuts with AMT Patch Extended
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	2.0	0.5	0.1	0.0	-5	-0.1	5.0
10-20	44.3	0.5	1.0	1.0	-138	-0.9	4.7
20-30	79.0	0.5	2.5	3.4	-561	-2.2	9.4
30-40	89.7	0.2	2.7	3.6	-807	-2.3	13.4
40-50	93.4	0.1	2.5	3.4	-941	-2.1	15.9
50-75	97.9	0.0	2.7	9.2	-1,382	-2.2	17.9
75-100	98.9	0.0	3.2	9.7	-2,237	-2.5	19.3
100-200	99.5	0.0	4.2	26.1	-4,330	-3.1	21.6
200-500	99.6	0.0	4.2	15.3	-8,885	-3.0	24.6
500-1,000	99.0	0.1	4.6	6.8	-22,569	-3.3	26.8
More than 1,000	99.6	0.1	6.5	21.5	-135,020	-4.2	30.4
All	74.7	0.2	3.8	100.0	-2,173	-2.9	21.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 15.8 Proposal: 4.8

(1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative 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 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 T08-0154
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
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	2.0	0.5	0.1	0.0	-5	-1.8	0.0	0.2	-0.1	5.0
10-20	44.3	0.5	1.0	1.0	-138	-16.4	0.0	0.7	-0.9	4.7
20-30	79.0	0.5	2.5	3.4	-561	-19.1	-0.2	1.9	-2.2	9.4
30-40	89.7	0.2	2.7	3.6	-807	-14.5	-0.1	2.9	-2.3	13.4
40-50	93.4	0.1	2.5	3.4	-941	-11.4	0.0	3.6	-2.1	15.9
50-75	97.9	0.0	2.7	9.2	-1,382	-10.9	0.1	10.2	-2.2	17.9
75-100	98.9	0.0	3.2	9.7	-2,237	-11.6	0.1	10.1	-2.5	19.3
100-200	99.5	0.0	4.2	26.1	-4,330	-12.7	-0.2	24.6	-3.1	21.6
200-500	99.6	0.0	4.2	15.3	-8,885	-11.0	0.2	16.9	-3.0	24.6
500-1,000	99.0	0.1	4.6	6.8	-22,569	-10.8	0.1	7.7	-3.3	26.8
More than 1,000	99.6	0.1	6.5	21.5	-135,020	-12.2	-0.1	21.1	-4.2	30.4
All	74.7	0.2	3.8	100.0	-2,173	-12.0	0.0	100.0	-2.9	21.2

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	17,204	11.5	5,704	290	5,414	5.1	0.9	1.1	0.2
10-20	24,101	16.0	15,181	844	14,337	5.6	3.2	4.0	0.8
20-30	19,493	13.0	25,314	2,939	22,376	11.6	4.4	5.1	2.1
30-40	14,384	9.6	35,555	5,562	29,993	15.6	4.5	5.0	2.9
40-50	11,749	7.8	45,838	8,249	37,588	18.0	4.8	5.1	3.6
50-75	21,662	14.4	63,039	12,669	50,370	20.1	12.1	12.7	10.1
75-100	14,107	9.4	88,790	19,371	69,419	21.8	11.1	11.4	10.0
100-200	19,712	13.1	138,154	34,222	103,931	24.8	24.1	23.9	24.8
200-500	5,636	3.8	291,886	80,709	211,177	27.7	14.5	13.9	16.7
500-1,000	989	0.7	695,069	208,839	486,229	30.1	6.1	5.6	7.6
More than 1,000	519	0.4	3,199,967	1,106,720	2,093,246	34.6	14.7	12.7	21.1
All	150,241	100.0	75,289	18,110	57,178	24.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 15.8 Proposal: 4.8

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative 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 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 T08-0154
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
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	1.7	0.3	0.0	0.0	-2	-0.5	0.1	0.9	0.0	7.6
10-20	48.1	0.4	0.9	3.0	-126	-9.2	0.0	3.2	-0.8	8.3
20-30	78.9	0.3	1.8	5.9	-377	-9.4	0.0	6.2	-1.5	14.4
30-40	94.1	0.1	1.7	5.0	-477	-6.9	0.2	7.3	-1.3	18.2
40-50	97.7	0.0	1.6	5.1	-586	-6.1	0.3	8.4	-1.3	19.6
50-75	98.3	0.0	2.5	15.4	-1,184	-8.0	0.4	19.0	-1.9	21.8
75-100	98.5	0.1	3.2	10.9	-2,105	-9.2	0.1	11.7	-2.4	23.7
100-200	98.7	0.0	4.2	19.4	-4,113	-11.2	-0.3	16.6	-3.1	24.4
200-500	99.2	0.0	5.9	14.2	-12,188	-13.7	-0.4	9.6	-4.1	26.1
500-1,000	96.9	0.0	6.6	6.4	-30,743	-13.5	-0.2	4.4	-4.4	28.4
More than 1,000	99.2	0.1	7.0	14.8	-135,371	-11.2	-0.2	12.7	-4.3	34.1
All	64.2	0.2	3.0	100.0	-968	-9.7	0.0	100.0	-2.3	21.4

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	12,556	19.3	5,704	433	5,272	7.6	2.6	3.2	0.8
10-20	14,909	23.0	15,017	1,376	13,641	9.2	8.2	9.8	3.2
20-30	9,879	15.2	25,243	4,023	21,220	15.9	9.1	10.1	6.2
30-40	6,530	10.1	35,566	6,959	28,607	19.6	8.5	9.0	7.0
40-50	5,421	8.4	45,797	9,574	36,222	20.9	9.1	9.4	8.0
50-75	8,162	12.6	62,150	14,740	47,409	23.7	18.6	18.6	18.6
75-100	3,264	5.0	87,974	22,960	65,014	26.1	10.5	10.2	11.6
100-200	2,958	4.6	134,418	36,876	97,542	27.4	14.6	13.8	16.9
200-500	730	1.1	295,280	89,132	206,148	30.2	7.9	7.2	10.1
500-1,000	130	0.2	694,203	227,753	466,450	32.8	3.3	2.9	4.6
More than 1,000	69	0.1	3,156,727	1,212,016	1,944,710	38.4	7.9	6.4	12.9
All	64,958	100.0	42,053	9,947	32,106	23.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 15.8 Proposal: 4.8

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative 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 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 T08-0154
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
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	4.1	2.3	0.5	0.0	-23	-8.2	0.0	0.0	-0.5	5.1
10-20	32.9	0.8	0.9	0.2	-139	-23.3	0.0	0.1	-0.9	2.9
20-30	68.6	0.7	3.0	1.4	-703	-35.7	-0.1	0.4	-2.8	5.0
30-40	76.6	0.3	3.5	1.9	-1,099	-27.5	-0.1	0.7	-3.1	8.1
40-50	84.5	0.4	3.3	2.0	-1,284	-19.7	-0.1	1.2	-2.8	11.4
50-75	97.4	0.1	2.8	6.2	-1,504	-13.7	-0.1	5.6	-2.3	14.7
75-100	99.1	0.0	3.2	9.2	-2,297	-12.8	0.0	9.0	-2.6	17.6
100-200	99.7	0.0	4.2	30.1	-4,454	-13.2	-0.2	28.4	-3.2	21.1
200-500	99.7	0.0	4.0	17.0	-8,444	-10.6	0.4	20.5	-2.9	24.4
500-1,000	99.5	0.0	4.4	7.6	-21,368	-10.4	0.2	9.3	-3.1	26.5
More than 1,000	99.7	0.0	6.4	24.4	-132,800	-12.4	0.0	24.7	-4.2	29.8
All	86.1	0.3	4.2	100.0	-3,937	-12.5	0.0	100.0	-3.2	21.9

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	2,093	3.5	4,904	274	4,630	5.6	0.1	0.2	0.0
10-20	3,937	6.6	15,709	596	15,113	3.8	0.8	1.1	0.1
20-30	4,757	8.0	25,357	1,968	23,389	7.8	1.6	2.0	0.5
30-40	3,946	6.6	35,641	3,996	31,645	11.2	1.9	2.2	0.8
40-50	3,659	6.2	45,966	6,524	39,443	14.2	2.3	2.6	1.3
50-75	9,688	16.3	64,204	10,970	53,234	17.1	8.4	9.3	5.7
75-100	9,341	15.7	89,292	17,982	71,309	20.1	11.2	11.9	9.0
100-200	15,817	26.6	139,272	33,775	105,497	24.3	29.6	29.9	28.6
200-500	4,725	7.9	291,151	79,397	211,754	27.3	18.5	17.9	20.1
500-1,000	827	1.4	695,396	205,822	489,574	29.6	7.7	7.3	9.1
More than 1,000	430	0.7	3,148,057	1,070,025	2,078,031	34.0	18.2	16.0	24.6
All	59,479	100.0	125,155	31,398	93,757	25.1	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 15.8 Proposal: 4.8

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative 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 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 T08-0154
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
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	0.7	0.2	0.1	0.1	-6	1.2	-0.1	-0.9	-0.1	-7.2
10-20	39.6	0.3	1.0	3.5	-165	25.2	-1.0	-3.2	-1.1	-5.4
20-30	88.8	0.8	3.4	15.6	-812	-56.9	-2.1	2.1	-3.2	2.4
30-40	95.2	0.3	3.6	16.7	-1,103	-24.3	-1.1	9.5	-3.1	9.7
40-50	97.0	0.1	3.1	11.9	-1,199	-15.7	-0.1	11.5	-2.6	14.0
50-75	98.7	0.0	2.9	20.0	-1,421	-11.7	1.1	27.3	-2.3	17.3
75-100	99.1	0.0	3.1	11.4	-2,125	-10.7	0.9	17.1	-2.4	20.2
100-200	99.8	0.0	2.9	9.4	-2,804	-8.6	1.3	18.1	-2.2	22.8
200-500	98.4	0.0	3.0	3.7	-6,535	-8.3	0.6	7.4	-2.2	24.3
500-1,000	98.4	0.0	4.2	1.8	-20,199	-9.9	0.2	2.9	-3.0	26.8
More than 1,000	99.7	0.0	6.3	5.9	-125,811	-11.9	0.3	8.0	-4.1	30.4
All	73.2	0.3	3.0	100.0	-1,006	-15.3	0.0	100.0	-2.5	13.8

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	2,406	10.3	6,412	-457	6,869	-7.1	1.6	2.1	-0.7
10-20	4,961	21.3	15,257	-657	15,914	-4.3	8.1	10.0	-2.1
20-30	4,512	19.4	25,403	1,427	23,977	5.6	12.2	13.8	4.2
30-40	3,554	15.3	35,401	4,545	30,856	12.8	13.4	13.9	10.6
40-50	2,315	9.9	45,811	7,625	38,186	16.6	11.3	11.2	11.6
50-75	3,290	14.1	61,934	12,159	49,775	19.6	21.7	20.8	26.2
75-100	1,254	5.4	87,576	19,815	67,761	22.6	11.7	10.8	16.3
100-200	786	3.4	130,519	32,590	97,929	25.0	10.9	9.8	16.8
200-500	132	0.6	298,070	78,880	219,190	26.5	4.2	3.7	6.8
500-1,000	21	0.1	683,864	203,151	480,714	29.7	1.5	1.3	2.8
More than 1,000	11	0.1	3,070,023	1,059,609	2,010,414	34.5	3.6	2.8	7.7
All	23,292	100.0	40,351	6,561	33,790	16.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 15.8 Proposal: 4.8

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative 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 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 T08-0154
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
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	1.3	0.9	0.3	0.0	-18	2.7	0.0	-0.2	-0.3	-11.4
10-20	44.6	0.8	1.4	0.8	-224	19.0	-0.2	-0.8	-1.5	-9.1
20-30	90.8	0.6	4.4	3.9	-1,065	-107.6	-0.6	0.0	-4.2	-0.3
30-40	96.9	0.3	4.6	4.4	-1,426	-33.5	-0.4	1.4	-4.0	8.0
40-50	97.7	0.1	4.1	3.9	-1,586	-21.5	-0.2	2.3	-3.5	12.6
50-75	98.9	0.1	3.5	8.8	-1,814	-15.4	-0.1	7.8	-2.9	15.8
75-100	99.7	0.0	3.8	10.1	-2,640	-14.1	0.0	10.0	-3.0	18.1
100-200	99.9	0.0	4.5	28.3	-4,750	-14.0	0.0	28.3	-3.4	21.1
200-500	99.8	0.0	3.9	14.4	-8,192	-10.3	0.8	20.4	-2.8	24.8
500-1,000	99.4	0.1	4.6	6.4	-22,073	-10.4	0.4	8.9	-3.2	27.4
More than 1,000	99.8	0.0	6.6	19.0	-136,634	-12.3	0.4	21.8	-4.3	30.5
All	86.2	0.3	4.4	100.0	-3,178	-14.0	0.0	100.0	-3.3	20.6

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	2,701	5.6	5,981	-663	6,644	-11.1	0.4	0.5	-0.2
10-20	5,494	11.4	15,478	-1,177	16,655	-7.6	1.9	2.6	-0.6
20-30	5,603	11.7	25,399	989	24,410	3.9	3.1	3.9	0.5
30-40	4,726	9.8	35,550	4,258	31,292	12.0	3.7	4.2	1.8
40-50	3,756	7.8	45,850	7,369	38,481	16.1	3.8	4.2	2.5
50-75	7,394	15.4	63,220	11,775	51,445	18.6	10.2	10.9	8.0
75-100	5,839	12.1	89,123	18,748	70,374	21.0	11.4	11.8	10.0
100-200	9,103	18.9	139,015	34,012	105,003	24.5	27.6	27.4	28.3
200-500	2,690	5.6	288,713	79,827	208,886	27.7	17.0	16.1	19.6
500-1,000	442	0.9	693,043	212,275	480,768	30.6	6.7	6.1	8.6
More than 1,000	212	0.4	3,179,388	1,107,722	2,071,666	34.8	14.7	12.6	21.4
All	48,094	100.0	95,281	22,784	72,496	23.9	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 15.8 Proposal: 4.8

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

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative 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 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 T08-0154
Individual Income and Estate Tax Provisions in 2001-08 Tax Cuts with AMT Patch Extended
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	0.6	0.2	0.1	0.0	-8	-4.4	0.0	0.1	-0.1	2.7
10-20	14.2	0.0	0.3	0.4	-41	-9.4	0.0	0.7	-0.3	2.6
20-30	43.1	0.1	1.0	1.4	-225	-15.0	0.0	1.3	-0.9	5.1
30-40	56.1	0.1	1.3	1.4	-421	-16.5	0.0	1.1	-1.2	6.0
40-50	70.8	0.0	1.7	1.8	-695	-16.3	0.0	1.5	-1.5	7.8
50-75	94.3	0.0	2.9	9.6	-1,567	-17.6	-0.3	7.5	-2.5	11.5
75-100	98.0	0.0	3.2	9.0	-2,366	-15.7	-0.1	8.1	-2.7	14.4
100-200	98.9	0.0	4.5	22.9	-4,802	-16.0	-0.4	20.1	-3.5	18.3
200-500	99.1	0.0	5.6	19.7	-12,211	-15.1	-0.2	18.5	-4.1	22.9
500-1,000	99.4	0.0	5.5	8.7	-26,455	-12.4	0.2	10.3	-3.8	26.9
More than 1,000	99.5	0.1	6.6	25.1	-133,310	-12.0	0.8	30.7	-4.3	31.1
All	56.1	0.1	3.9	100.0	-2,338	-14.3	0.0	100.0	-3.1	18.5

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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	
Less than 10	2,765	9.7	6,577	186	6,391	2.8	0.8	1.0	0.1
10-20	6,689	23.4	15,129	441	14,689	2.9	4.7	5.8	0.6
20-30	4,053	14.2	24,891	1,501	23,389	6.0	4.7	5.6	1.3
30-40	2,142	7.5	35,242	2,550	32,693	7.2	3.5	4.1	1.2
40-50	1,714	6.0	46,021	4,262	41,759	9.3	3.6	4.2	1.6
50-75	4,095	14.3	63,445	8,888	54,558	14.0	12.0	13.1	7.8
75-100	2,542	8.9	88,251	15,112	73,139	17.1	10.3	10.9	8.2
100-200	3,191	11.1	137,801	30,054	107,746	21.8	20.3	20.2	20.5
200-500	1,082	3.8	298,445	80,665	217,780	27.0	14.9	13.9	18.7
500-1,000	221	0.8	696,175	213,608	482,568	30.7	7.1	6.3	10.1
More than 1,000	126	0.4	3,134,426	1,108,848	2,025,578	35.4	18.2	15.0	29.9
All	28,639	100.0	75,721	16,327	59,394	21.6	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

Number of AMT Taxpayers (millions). Baseline: 15.8 Proposal: 4.8

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

1) Calendar year. Baseline is pre-EGTRRA law. Includes major individual income and estate tax provisions in EGTRRA 2001, JGTRRA 2003, WFTRA 2004, TIPRA 2006, PPA 2006, TIPA 2007, and ESA 2008. Assumes that the AMT exemption is \$62,550 for married couples filing jointly and \$42,500 for unmarried individuals, indexed for inflation after 2007, and that personal non-refundable credits are allowed regardless of tentative 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

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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.