

Table T08-0158
2001-06 Tax Cuts with AMT Patch Extended: Lump-Sum Financing
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	100.0	-45.2	n/a	2,478	42.8	48.0
10-20	0.1	100.0	-16.0	n/a	2,345	15.1	20.6
20-30	1.0	99.1	-8.4	n/a	1,918	7.4	18.8
30-40	3.1	96.9	-5.4	n/a	1,663	4.6	20.2
40-50	5.3	94.7	-4.0	n/a	1,521	3.2	21.3
50-75	8.7	91.3	-2.1	n/a	1,057	1.6	21.8
75-100	31.5	68.5	-0.2	n/a	153	0.2	22.1
100-200	84.9	15.1	1.9	n/a	-2,044	-1.5	23.4
200-500	96.6	3.4	3.6	n/a	-7,696	-2.6	25.0
500-1,000	95.3	4.7	4.9	n/a	-24,706	-3.5	26.0
More than 1,000	99.1	0.9	7.6	n/a	-165,569	-5.1	28.6
All	21.4	78.6	0.0	n/a	0	0.0	24.0

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

Number of AMT Taxpayers (millions). Baseline: 18.2 Proposal: 5.5

(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. Cost of the tax cuts is financed with a \$2,483 lump-sum levy on all non-dependent tax units.

(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 T08-0158
2001-06 Tax Cuts with AMT Patch Extended: Lump-Sum Financing
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	100.0	-45.2	n/a	2,478	815.2	1.5	1.6	42.8	48.0
10-20	0.1	100.0	-16.0	n/a	2,345	275.5	2.0	2.7	15.1	20.6
20-30	1.0	99.1	-8.4	n/a	1,918	64.9	1.3	3.3	7.4	18.8
30-40	3.1	96.9	-5.4	n/a	1,663	29.4	0.9	3.7	4.6	20.2
40-50	5.3	94.7	-4.0	n/a	1,521	18.0	0.6	4.1	3.2	21.3
50-75	8.7	91.3	-2.1	n/a	1,057	8.2	0.8	10.7	1.6	21.8
75-100	31.5	68.5	-0.2	n/a	153	0.8	0.1	9.9	0.2	22.1
100-200	84.9	15.1	1.9	n/a	-2,044	-5.8	-1.5	23.8	-1.5	23.4
200-500	96.6	3.4	3.6	n/a	-7,696	-9.4	-1.6	15.5	-2.6	25.0
500-1,000	95.3	4.7	4.9	n/a	-24,706	-11.8	-0.9	6.7	-3.5	26.0
More than 1,000	99.1	0.9	7.6	n/a	-165,569	-15.1	-3.2	17.8	-5.1	28.6
All	21.4	78.6	0.0	n/a	0	0.0	0.0	100.0	0.0	24.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	16,869	11.1	5,791	304	5,487	5.3	0.8	1.0	0.2
10-20	24,210	15.9	15,525	851	14,674	5.5	3.1	3.9	0.7
20-30	19,551	12.9	25,891	2,956	22,935	11.4	4.2	4.9	2.0
30-40	14,651	9.6	36,328	5,663	30,664	15.6	4.4	4.9	2.9
40-50	11,772	7.7	46,879	8,460	38,419	18.1	4.6	5.0	3.5
50-75	21,849	14.4	64,443	12,965	51,478	20.1	11.8	12.4	9.8
75-100	14,261	9.4	90,653	19,849	70,805	21.9	10.8	11.1	9.8
100-200	20,780	13.7	141,322	35,041	106,281	24.8	24.5	24.2	25.3
200-500	5,991	3.9	298,058	82,257	215,800	27.6	14.9	14.2	17.1
500-1,000	1,037	0.7	709,945	209,164	500,781	29.5	6.1	5.7	7.5
More than 1,000	549	0.4	3,271,258	1,100,278	2,170,979	33.6	15.0	13.1	21.0
All	152,206	100.0	78,753	18,905	59,848	24.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

18.2

Proposal:

5.5

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. Cost of the tax cuts is financed with a \$2,483 lump-sum levy on all non-dependent tax units.

(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 T08-0158
2001-06 Tax Cuts with AMT Patch Extended: Lump-Sum Financing
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	100.0	-46.2	38.6	2,480	559.6	3.9	4.7	42.7	50.3
10-20	0.0	100.0	-16.9	44.9	2,358	171.0	4.4	7.4	15.3	24.3
20-30	0.0	100.0	-9.6	26.4	2,097	52.0	2.1	8.0	8.1	23.8
30-40	0.2	99.8	-6.8	16.8	1,987	28.2	1.0	7.9	5.5	24.9
40-50	0.5	99.5	-5.1	12.9	1,875	19.1	0.5	8.4	4.0	25.0
50-75	2.7	97.3	-2.6	13.4	1,253	8.4	-0.5	18.0	2.0	25.6
75-100	11.0	89.0	-0.4	1.3	285	1.2	-1.1	10.8	0.3	26.4
100-200	54.1	45.9	2.0	-7.8	-1,948	-5.2	-2.6	14.9	-1.4	26.0
200-500	87.9	12.1	6.7	-13.8	-14,111	-15.8	-2.5	7.7	-4.7	25.1
500-1,000	89.7	10.3	9.9	-8.3	-48,007	-21.5	-1.3	3.2	-6.8	24.9
More than 1,000	98.1	1.9	13.5	-25.1	-272,812	-22.8	-3.9	8.9	-8.5	28.8
All	4.9	95.1	-3.6	100.0	1,201	11.6	0.0	100.0	2.7	26.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	12,329	18.7	5,808	443	5,365	7.6	2.5	3.0	0.8
10-20	15,065	22.9	15,372	1,378	13,994	9.0	8.0	9.5	3.0
20-30	9,973	15.1	25,806	4,032	21,774	15.6	8.9	9.8	5.9
30-40	6,679	10.1	36,304	7,042	29,262	19.4	8.4	8.8	6.9
40-50	5,440	8.3	46,834	9,828	37,006	21.0	8.8	9.1	7.8
50-75	8,438	12.8	63,483	14,991	48,492	23.6	18.5	18.5	18.5
75-100	3,482	5.3	89,596	23,399	66,197	26.1	10.8	10.4	11.9
100-200	3,187	4.8	136,971	37,545	99,426	27.4	15.1	14.3	17.5
200-500	775	1.2	301,048	89,599	211,449	29.8	8.1	7.4	10.2
500-1,000	137	0.2	706,590	223,668	482,922	31.7	3.3	3.0	4.5
More than 1,000	73	0.1	3,221,367	1,199,047	2,022,320	37.2	8.1	6.7	12.8
All	65,926	100.0	43,953	10,357	33,597	23.6	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

18.2

Proposal:

5.5

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. Cost of the tax cuts is financed with a \$2,483 lump-sum levy on all non-dependent tax units.

(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 T08-0158
2001-06 Tax Cuts with AMT Patch Extended: Lump-Sum Financing
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	0.2	99.8	-52.7	-4.6	2,462	850.6	0.3	0.3	49.7	55.5
10-20	0.3	99.7	-15.2	-8.1	2,343	384.6	0.5	0.6	14.6	18.4
20-30	4.0	96.0	-7.5	-7.5	1,792	91.3	0.5	0.9	6.9	14.5
30-40	9.6	90.4	-4.3	-5.0	1,383	34.1	0.4	1.2	3.8	15.0
40-50	11.6	88.4	-3.0	-3.9	1,196	18.1	0.3	1.5	2.5	16.6
50-75	11.6	88.4	-1.7	-8.0	946	8.5	0.8	6.2	1.4	18.5
75-100	38.3	61.6	-0.1	-0.8	96	0.5	0.6	9.1	0.1	20.2
100-200	92.3	7.7	2.0	31.8	-2,148	-6.2	-0.2	28.9	-1.5	22.8
200-500	98.2	1.8	3.1	30.5	-6,792	-8.4	-0.6	20.1	-2.3	25.0
500-1,000	96.5	3.5	4.2	16.4	-21,221	-10.2	-0.4	8.7	-3.0	26.2
More than 1,000	99.3	0.7	6.8	59.5	-146,393	-13.8	-2.1	22.4	-4.6	28.5
All	45.2	54.8	1.9	100.0	-1,864	-5.7	0.0	100.0	-1.4	23.6

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	2,074	3.5	4,959	289	4,669	5.8	0.1	0.2	0.0
10-20	3,858	6.4	16,077	609	15,468	3.8	0.8	1.0	0.1
20-30	4,668	7.8	25,882	1,963	23,919	7.6	1.5	1.9	0.5
30-40	4,033	6.7	36,342	4,059	32,283	11.2	1.9	2.2	0.8
40-50	3,611	6.0	47,049	6,618	40,432	14.1	2.2	2.5	1.2
50-75	9,428	15.7	65,728	11,205	54,523	17.1	7.9	8.7	5.4
75-100	9,159	15.3	91,242	18,315	72,926	20.1	10.6	11.3	8.5
100-200	16,573	27.6	142,634	34,618	108,016	24.3	30.0	30.3	29.1
200-500	5,019	8.4	297,518	81,143	216,375	27.3	19.0	18.4	20.7
500-1,000	866	1.4	710,981	207,132	503,849	29.1	7.8	7.4	9.1
More than 1,000	454	0.8	3,218,936	1,064,804	2,154,133	33.1	18.6	16.6	24.5
All	60,003	100.0	131,312	32,861	98,451	25.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

18.2

Proposal:

5.5

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. Cost of the tax cuts is financed with a \$2,483 lump-sum levy on all non-dependent tax units.

(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.

Table T08-0158
2001-06 Tax Cuts with AMT Patch Extended: Lump-Sum Financing
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	100.0	-35.9	17.4	2,476	-559.6	3.0	2.4	38.4	31.5
10-20	0.0	100.0	-14.3	35.0	2,320	-356.4	6.2	4.2	14.9	10.7
20-30	0.0	100.0	-6.8	22.9	1,660	113.4	3.2	7.2	6.4	12.0
30-40	1.4	98.6	-4.3	14.8	1,363	28.9	0.8	11.0	3.8	16.8
40-50	6.1	93.9	-3.2	8.8	1,237	15.8	-0.4	10.8	2.6	19.4
50-75	13.2	86.7	-1.9	10.2	976	7.8	-2.6	23.4	1.5	21.2
75-100	36.0	64.0	-0.3	0.9	211	1.0	-2.6	14.0	0.2	23.1
100-200	55.6	44.3	0.5	-1.4	-518	-1.6	-3.1	14.2	-0.4	24.6
200-500	87.4	12.6	2.3	-2.2	-5,040	-6.3	-1.5	5.5	-1.7	25.0
500-1,000	88.4	11.6	3.9	-1.4	-19,480	-10.1	-0.7	2.0	-2.8	25.2
More than 1,000	97.9	2.1	7.3	-5.4	-152,469	-14.5	-2.1	5.3	-4.8	28.6
All	7.5	92.5	-4.0	100.0	1,395	20.0	0.0	100.0	3.3	19.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	2,322	9.8	6,457	-443	6,900	-6.9	1.5	1.9	-0.6
10-20	4,998	21.0	15,560	-651	16,211	-4.2	7.8	9.7	-2.0
20-30	4,576	19.3	26,059	1,464	24,595	5.6	11.9	13.5	4.0
30-40	3,596	15.1	36,319	4,720	31,598	13.0	13.0	13.6	10.2
40-50	2,360	9.9	46,775	7,845	38,930	16.8	11.0	11.0	11.2
50-75	3,458	14.6	63,384	12,463	50,921	19.7	21.9	21.0	26.0
75-100	1,350	5.7	89,702	20,480	69,222	22.8	12.1	11.2	16.7
100-200	861	3.6	133,083	33,299	99,785	25.0	11.4	10.3	17.3
200-500	146	0.6	299,845	79,890	219,956	26.6	4.4	3.8	7.0
500-1,000	23	0.1	688,183	192,740	495,443	28.0	1.6	1.4	2.7
More than 1,000	12	0.1	3,150,036	1,054,382	2,095,653	33.5	3.7	2.9	7.4
All	23,751	100.0	42,212	6,981	35,231	16.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline:

18.2

Proposal:

5.5

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. Cost of the tax cuts is financed with a \$2,483 lump-sum levy on all non-dependent tax units.

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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.

Table T08-0158
2001-06 Tax Cuts with AMT Patch Extended: Lump-Sum Financing
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	0.1	99.9	-36.8	-13.7	2,466	-379.9	0.6	0.4	40.7	30.0
10-20	0.2	99.8	-13.3	-26.1	2,262	-190.8	1.1	0.5	14.3	6.8
20-30	3.3	96.7	-5.7	-16.8	1,415	138.8	0.7	1.2	5.5	9.4
30-40	9.0	91.0	-3.3	-10.4	1,040	23.8	0.5	2.3	2.9	14.9
40-50	14.5	85.5	-2.2	-7.0	874	11.5	0.4	2.9	1.9	18.1
50-75	19.1	80.9	-1.1	-9.4	600	5.0	0.7	8.5	0.9	19.6
75-100	48.9	51.1	0.4	3.6	-299	-1.6	0.3	9.8	-0.3	20.9
100-200	92.2	7.8	2.3	49.9	-2,478	-7.1	-0.9	27.8	-1.7	22.9
200-500	98.6	1.5	3.1	39.1	-6,501	-7.9	-0.8	19.2	-2.2	25.5
500-1,000	96.2	3.8	4.4	21.5	-21,903	-10.2	-0.6	8.0	-3.1	27.2
More than 1,000	99.6	0.4	6.9	69.9	-147,835	-13.4	-2.1	19.2	-4.6	29.5
All	36.3	63.7	1.3	100.0	-974	-4.1	0.0	100.0	-1.0	23.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	2,622	5.4	6,059	-649	6,708	-10.7	0.3	0.5	-0.2
10-20	5,438	11.3	15,808	-1,186	16,993	-7.5	1.8	2.5	-0.6
20-30	5,576	11.5	25,990	1,020	24,970	3.9	3.0	3.8	0.5
30-40	4,721	9.8	36,356	4,370	31,986	12.0	3.6	4.1	1.8
40-50	3,754	7.8	46,865	7,590	39,275	16.2	3.7	4.0	2.5
50-75	7,400	15.3	64,701	12,076	52,624	18.7	10.0	10.7	7.7
75-100	5,710	11.8	91,138	19,356	71,782	21.2	10.8	11.2	9.6
100-200	9,472	19.6	142,281	35,015	107,266	24.6	28.0	27.8	28.7
200-500	2,828	5.9	295,238	81,826	213,412	27.7	17.4	16.5	20.0
500-1,000	461	1.0	707,684	214,684	492,999	30.3	6.8	6.2	8.6
More than 1,000	223	0.5	3,240,318	1,102,591	2,137,727	34.0	15.0	13.0	21.3
All	48,340	100.0	99,549	23,900	75,649	24.0	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 18.2 Proposal: 5.5

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. Cost of the tax cuts is financed with a \$2,483 lump-sum levy on all non-dependent tax units.

(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 T08-0158
2001-06 Tax Cuts with AMT Patch Extended: Lump-Sum Financing
Distribution of Federal Tax Change by Cash Income Level, 2010¹
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	100.0	-38.6	-37.5	2,472	1,311.9	1.4	1.5	37.5	40.3
10-20	0.0	100.0	-16.2	-95.8	2,438	570.6	3.5	4.1	15.7	18.5
20-30	0.0	100.0	-9.4	-54.8	2,250	151.5	2.1	3.3	8.8	14.6
30-40	0.3	99.7	-6.0	-26.1	2,025	78.5	1.0	2.2	5.6	12.8
40-50	0.6	99.4	-4.0	-16.5	1,719	39.9	0.7	2.1	3.7	12.8
50-75	3.6	96.4	-1.5	-19.9	843	9.3	1.0	8.6	1.3	15.2
75-100	20.4	79.6	0.1	0.6	-37	-0.2	0.3	8.5	0.0	16.9
100-200	78.0	22.0	2.4	50.6	-2,623	-8.7	-1.1	19.4	-1.9	19.5
200-500	93.3	6.7	5.8	85.9	-12,832	-15.9	-2.4	16.7	-4.2	22.4
500-1,000	94.9	5.1	7.1	47.8	-35,631	-17.0	-1.4	8.6	-5.0	24.5
More than 1,000	98.7	1.3	10.1	165.5	-214,317	-19.5	-5.0	25.0	-6.7	27.5
All	16.3	83.7	1.0	100.0	-594	-3.5	0.0	100.0	-0.8	20.5

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2010¹

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	2,624	9.0	6,599	188	6,410	2.9	0.8	0.9	0.1
10-20	6,801	23.3	15,491	427	15,063	2.8	4.6	5.6	0.6
20-30	4,213	14.5	25,543	1,485	24,058	5.8	4.7	5.6	1.3
30-40	2,230	7.7	36,101	2,580	33,521	7.2	3.5	4.1	1.2
40-50	1,665	5.7	47,123	4,307	42,816	9.1	3.4	3.9	1.5
50-75	4,090	14.0	64,954	9,058	55,897	13.9	11.5	12.6	7.6
75-100	2,642	9.1	90,263	15,270	74,993	16.9	10.3	10.9	8.2
100-200	3,340	11.5	140,671	30,040	110,631	21.4	20.3	20.3	20.5
200-500	1,159	4.0	303,912	80,907	223,005	26.6	15.3	14.2	19.1
500-1,000	232	0.8	713,164	210,201	502,963	29.5	7.2	6.4	10.0
More than 1,000	134	0.5	3,222,371	1,099,335	2,123,036	34.1	18.6	15.6	30.0
All	29,149	100.0	79,238	16,813	62,425	21.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 18.2 Proposal: 5.5

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. Cost of the tax cuts is financed with a \$2,483 lump-sum levy on all non-dependent tax units.

(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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(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.