

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

Table T08-0200
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012 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	2.7	1.1	0.1	0.0	-5	-0.1	5.3
10-20	44.4	1.5	1.0	0.9	-147	-0.9	4.6
20-30	77.4	0.8	2.4	2.8	-568	-2.1	9.1
30-40	89.1	0.3	2.6	3.1	-842	-2.2	13.2
40-50	93.6	0.2	2.5	3.0	-1,007	-2.1	16.1
50-75	97.5	0.2	2.8	8.1	-1,506	-2.2	18.1
75-100	99.0	0.1	3.4	9.0	-2,527	-2.7	19.4
100-200	99.5	0.1	4.4	26.4	-4,898	-3.3	21.7
200-500	99.6	0.1	4.9	17.1	-10,816	-3.5	24.4
500-1,000	99.1	0.1	5.3	7.3	-27,517	-3.7	25.7
More than 1,000	99.6	0.0	7.8	22.4	-169,090	-5.1	29.2
All	75.6	0.6	4.2	100.0	-2,643	-3.2	21.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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.

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

Table T08-0200
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	2.7	1.1	0.1	0.0	-5	-1.5	0.0	0.2	-0.1	5.3
10-20	44.4	1.5	1.0	0.9	-147	-16.4	0.0	0.7	-0.9	4.6
20-30	77.4	0.8	2.4	2.8	-568	-18.7	-0.1	1.8	-2.1	9.1
30-40	89.1	0.3	2.6	3.1	-842	-14.4	0.0	2.8	-2.2	13.2
40-50	93.6	0.2	2.5	3.0	-1,007	-11.3	0.1	3.5	-2.1	16.1
50-75	97.5	0.2	2.8	8.1	-1,506	-11.0	0.2	9.9	-2.2	18.1
75-100	99.0	0.1	3.4	9.0	-2,527	-12.1	0.1	9.9	-2.7	19.4
100-200	99.5	0.1	4.4	26.4	-4,898	-13.2	0.0	26.3	-3.3	21.7
200-500	99.6	0.1	4.9	17.1	-10,816	-12.5	0.1	18.0	-3.5	24.4
500-1,000	99.1	0.1	5.3	7.3	-27,517	-12.7	0.0	7.6	-3.7	25.7
More than 1,000	99.6	0.0	7.8	22.4	-169,090	-15.0	-0.4	19.2	-5.1	29.2
All	75.6	0.6	4.2	100.0	-2,643	-13.1	0.0	100.0	-3.2	21.0

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	16,546	10.6	6,019	325	5,694	5.4	0.8	1.0	0.2
10-20	24,280	15.6	16,259	897	15,362	5.5	3.1	3.8	0.7
20-30	20,001	12.8	27,053	3,031	24,022	11.2	4.2	4.9	1.9
30-40	15,128	9.7	37,907	5,851	32,055	15.4	4.4	4.9	2.8
40-50	12,063	7.7	48,997	8,895	40,102	18.2	4.6	4.9	3.4
50-75	22,213	14.2	67,389	13,687	53,702	20.3	11.6	12.2	9.7
75-100	14,729	9.4	94,738	20,895	73,843	22.1	10.8	11.1	9.8
100-200	22,218	14.2	148,087	37,099	110,988	25.1	25.4	25.1	26.3
200-500	6,499	4.2	309,272	86,377	222,895	27.9	15.5	14.8	17.9
500-1,000	1,087	0.7	739,526	217,528	521,998	29.4	6.2	5.8	7.5
More than 1,000	546	0.4	3,289,961	1,127,972	2,161,989	34.3	13.9	12.0	19.6
All	156,009	100.0	83,049	20,108	62,941	24.2	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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.

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

Table T08-0200
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	2.4	1.0	0.0	0.0	-1	-0.2	0.1	0.9	0.0	7.8
10-20	47.7	1.2	0.9	2.2	-134	-9.3	0.1	3.0	-0.8	8.1
20-30	75.6	0.5	1.7	4.3	-384	-9.5	0.2	5.8	-1.4	13.6
30-40	92.6	0.2	1.7	3.9	-523	-7.2	0.4	7.1	-1.4	17.7
40-50	97.2	0.1	1.7	3.8	-642	-6.2	0.6	8.3	-1.3	19.8
50-75	98.5	0.1	2.5	12.3	-1,291	-8.2	0.9	19.6	-1.9	21.7
75-100	98.9	0.2	3.5	9.7	-2,405	-9.8	0.4	12.7	-2.6	23.6
100-200	98.6	0.1	4.7	18.4	-4,882	-12.3	0.0	18.7	-3.4	24.3
200-500	99.1	0.1	8.0	15.2	-17,502	-18.5	-0.7	9.6	-5.6	24.6
500-1,000	99.0	0.0	10.6	7.9	-53,384	-22.9	-0.5	3.8	-7.2	24.4
More than 1,000	99.1	0.0	14.7	22.1	-297,690	-23.5	-1.5	10.3	-9.1	29.5
All	65.3	0.6	3.9	100.0	-1,378	-12.5	0.0	100.0	-3.0	20.7

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	12,033	17.8	6,036	472	5,564	7.8	2.3	2.8	0.8
10-20	15,257	22.5	16,104	1,438	14,666	8.9	7.8	9.3	2.9
20-30	10,409	15.4	26,937	4,041	22,896	15.0	8.9	9.9	5.6
30-40	6,929	10.2	37,831	7,231	30,600	19.1	8.3	8.8	6.7
40-50	5,586	8.2	48,999	10,320	38,679	21.1	8.7	9.0	7.7
50-75	8,900	13.1	66,503	15,719	50,784	23.6	18.7	18.8	18.7
75-100	3,777	5.6	93,400	24,472	68,929	26.2	11.2	10.8	12.4
100-200	3,528	5.2	143,053	39,636	103,417	27.7	16.0	15.1	18.7
200-500	811	1.2	313,377	94,645	218,733	30.2	8.0	7.4	10.3
500-1,000	138	0.2	737,609	233,535	504,074	31.7	3.2	2.9	4.3
More than 1,000	69	0.1	3,290,833	1,269,092	2,021,741	38.6	7.2	5.8	11.8
All	67,788	100.0	46,595	11,029	35,566	23.7	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline:

22.7

Proposal:

6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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.

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Table T08-0200
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	5.8	2.0	0.5	0.0	-25	-7.4	0.0	0.0	-0.5	6.0
10-20	33.4	1.6	1.0	0.2	-158	-24.5	0.0	0.1	-0.9	2.9
20-30	68.6	1.4	2.8	1.1	-694	-33.6	-0.1	0.3	-2.6	5.1
30-40	76.6	0.6	3.3	1.6	-1,114	-26.6	-0.1	0.7	-2.9	8.1
40-50	85.0	0.5	3.1	1.7	-1,316	-19.1	-0.1	1.1	-2.7	11.4
50-75	96.1	0.2	2.8	5.1	-1,601	-13.7	0.0	4.9	-2.3	14.7
75-100	99.1	0.1	3.4	8.4	-2,589	-13.5	0.0	8.2	-2.7	17.4
100-200	99.6	0.0	4.4	31.0	-4,991	-13.6	-0.2	29.9	-3.3	21.2
200-500	99.7	0.0	4.5	19.3	-9,929	-11.7	0.4	22.2	-3.2	24.4
500-1,000	99.3	0.0	4.5	7.7	-23,782	-11.1	0.2	9.4	-3.2	25.9
More than 1,000	99.7	0.0	6.9	23.8	-147,489	-13.6	-0.1	23.0	-4.6	29.1
All	86.7	0.4	4.5	100.0	-4,630	-13.2	0.0	100.0	-3.3	21.9

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,059	3.4	5,102	333	4,769	6.5	0.1	0.2	0.0
10-20	3,695	6.1	16,805	643	16,163	3.8	0.7	0.9	0.1
20-30	4,653	7.6	27,081	2,068	25,013	7.6	1.5	1.8	0.5
30-40	4,125	6.8	37,989	4,198	33,791	11.1	1.9	2.2	0.8
40-50	3,572	5.9	49,128	6,894	42,234	14.0	2.1	2.4	1.2
50-75	9,064	14.9	68,660	11,719	56,941	17.1	7.4	8.2	5.0
75-100	9,144	15.0	95,433	19,159	76,275	20.1	10.3	11.0	8.2
100-200	17,526	28.8	149,607	36,630	112,977	24.5	31.0	31.3	30.0
200-500	5,479	9.0	308,576	85,207	223,369	27.6	20.0	19.4	21.8
500-1,000	913	1.5	739,970	215,255	524,715	29.1	8.0	7.6	9.2
More than 1,000	455	0.8	3,227,576	1,085,284	2,142,292	33.6	17.4	15.4	23.1
All	60,954	100.0	138,787	35,070	103,717	25.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline:

22.7

Proposal:

6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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.

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Table T08-0200
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	1.1	1.1	0.1	0.1	-6	1.4	-0.1	-0.7	-0.1	-7.1
10-20	40.2	2.6	1.0	3.0	-172	26.3	-0.9	-2.6	-1.1	-5.0
20-30	88.8	0.8	3.3	13.3	-847	-54.5	-1.7	2.0	-3.1	2.6
30-40	95.5	0.3	3.5	14.5	-1,141	-23.2	-0.9	8.8	-3.0	10.0
40-50	97.4	0.2	3.3	11.6	-1,333	-16.1	-0.1	11.0	-2.7	14.2
50-75	98.8	0.1	3.2	21.3	-1,689	-12.8	0.8	26.6	-2.5	17.4
75-100	99.2	0.0	3.4	12.6	-2,435	-11.2	0.9	18.2	-2.6	20.5
100-200	99.5	0.0	3.3	11.6	-3,442	-9.7	1.3	19.8	-2.5	23.0
200-500	98.6	0.0	3.4	4.1	-7,748	-9.4	0.5	7.3	-2.5	24.1
500-1,000	98.0	0.1	4.3	1.9	-22,213	-10.9	0.2	2.8	-3.1	25.1
More than 1,000	99.8	0.0	7.6	6.1	-159,244	-14.4	0.1	6.7	-5.0	29.5
All	75.0	0.8	3.2	100.0	-1,189	-15.5	0.0	100.0	-2.6	14.4

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,316	9.4	6,761	-471	7,232	-7.0	1.4	1.8	-0.6
10-20	5,047	20.4	16,328	-652	16,980	-4.0	7.4	9.2	-1.7
20-30	4,615	18.7	27,243	1,554	25,689	5.7	11.3	12.8	3.8
30-40	3,737	15.1	37,894	4,925	32,969	13.0	12.7	13.3	9.7
40-50	2,547	10.3	48,781	8,281	40,500	17.0	11.1	11.1	11.1
50-75	3,703	15.0	66,425	13,230	53,195	19.9	22.0	21.2	25.8
75-100	1,518	6.1	93,959	21,719	72,240	23.1	12.8	11.8	17.3
100-200	988	4.0	139,901	35,681	104,220	25.5	12.4	11.1	18.5
200-500	156	0.6	310,610	82,743	227,867	26.6	4.3	3.8	6.8
500-1,000	25	0.1	727,675	204,646	523,029	28.1	1.6	1.4	2.7
More than 1,000	11	0.1	3,207,147	1,104,387	2,102,760	34.4	3.3	2.6	6.6
All	24,714	100.0	45,216	7,691	37,525	17.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline:

22.7

Proposal:

6.1

(1) Calendar year. Baseline is pre-EGTRRA law. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

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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.

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

Table T08-0200
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	1.7	1.4	0.3	0.0	-19	2.8	0.0	-0.2	-0.3	-10.6
10-20	45.5	2.8	1.3	0.7	-237	19.0	-0.2	-0.7	-1.4	-9.0
20-30	90.4	1.0	4.2	3.3	-1,086	-99.2	-0.5	0.0	-4.0	0.0
30-40	97.1	0.4	4.4	3.9	-1,465	-32.0	-0.4	1.4	-3.9	8.2
40-50	98.1	0.2	4.1	3.6	-1,671	-20.8	-0.2	2.3	-3.4	13.0
50-75	99.1	0.2	3.7	8.2	-2,029	-15.8	-0.1	7.4	-3.0	15.9
75-100	99.6	0.1	4.1	9.7	-3,079	-15.0	-0.1	9.3	-3.2	18.3
100-200	99.9	0.0	4.9	29.8	-5,445	-14.6	0.0	29.5	-3.7	21.3
200-500	99.8	0.0	4.4	16.4	-9,760	-11.3	0.8	21.8	-3.2	24.9
500-1,000	99.5	0.1	4.8	6.4	-24,521	-10.9	0.4	8.9	-3.3	27.0
More than 1,000	99.8	0.0	7.0	18.1	-148,457	-13.2	0.3	20.1	-4.6	30.1
All	87.0	0.6	4.7	100.0	-3,710	-14.5	0.0	100.0	-3.5	20.8

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,594	5.3	6,371	-658	7,028	-10.3	0.3	0.5	-0.1
10-20	5,296	10.8	16,585	-1,250	17,835	-7.5	1.7	2.4	-0.5
20-30	5,529	11.3	27,153	1,095	26,058	4.0	2.9	3.7	0.5
30-40	4,775	9.8	37,955	4,581	33,374	12.1	3.5	4.1	1.8
40-50	3,857	7.9	49,028	8,030	40,998	16.4	3.7	4.1	2.5
50-75	7,346	15.0	67,754	12,813	54,940	18.9	9.7	10.4	7.5
75-100	5,684	11.6	95,395	20,529	74,866	21.5	10.6	11.0	9.3
100-200	9,906	20.3	149,292	37,310	111,982	25.0	28.8	28.6	29.6
200-500	3,045	6.2	307,399	86,407	220,992	28.1	18.2	17.3	21.1
500-1,000	476	1.0	739,676	224,391	515,284	30.3	6.9	6.3	8.5
More than 1,000	220	0.5	3,238,329	1,124,201	2,114,128	34.7	13.9	12.0	19.8
All	48,864	100.0	105,014	25,577	79,438	24.4	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

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. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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.

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

Table T08-0200
Make 2001-06 Tax Cuts Permanent and Extend AMT Patch
Distribution of Federal Tax Change by Cash Income Level, 2012¹
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	0.5	0.4	0.0	0.0	-1	-0.5	0.0	0.1	0.0	2.8
10-20	14.3	0.2	0.4	0.4	-61	-13.6	0.0	0.6	-0.4	2.4
20-30	41.6	0.4	0.9	1.1	-237	-16.0	0.0	1.3	-0.9	4.7
30-40	56.7	0.4	1.5	1.3	-515	-18.9	0.0	1.3	-1.4	5.9
40-50	69.1	0.2	1.9	1.4	-846	-18.8	0.0	1.4	-1.7	7.4
50-75	92.1	0.2	2.9	7.0	-1,707	-17.9	0.1	7.3	-2.5	11.5
75-100	97.9	0.1	3.5	7.9	-2,770	-17.4	0.1	8.6	-2.9	14.0
100-200	98.8	0.1	4.8	20.6	-5,514	-17.5	0.3	22.0	-3.8	17.7
200-500	99.1	0.2	7.0	20.3	-16,022	-18.9	-0.1	19.8	-5.1	21.8
500-1,000	98.2	0.0	7.5	9.6	-39,276	-18.1	0.1	9.9	-5.3	24.1
More than 1,000	99.5	0.1	10.6	30.1	-225,562	-19.7	-0.4	27.8	-6.9	28.1
All	56.7	0.2	5.0	100.0	-3,250	-18.5	0.0	100.0	-3.9	17.3

Baseline Distribution of Income and Federal Taxes
by Cash Income Level, 2012¹

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	2,539	8.3	6,784	192	6,591	2.8	0.7	0.8	0.1
10-20	6,918	22.7	16,273	450	15,823	2.8	4.5	5.5	0.6
20-30	4,634	15.2	26,676	1,480	25,196	5.6	4.9	5.9	1.3
30-40	2,493	8.2	37,627	2,723	34,904	7.2	3.7	4.4	1.3
40-50	1,658	5.4	49,112	4,502	44,610	9.2	3.2	3.7	1.4
50-75	4,080	13.4	67,978	9,513	58,464	14.0	11.0	12.0	7.2
75-100	2,843	9.3	94,250	15,945	78,305	16.9	10.6	11.2	8.4
100-200	3,711	12.2	147,138	31,501	115,637	21.4	21.6	21.6	21.8
200-500	1,258	4.1	315,492	84,837	230,655	26.9	15.7	14.6	19.9
500-1,000	243	0.8	740,468	217,395	523,073	29.4	7.1	6.4	9.9
More than 1,000	133	0.4	3,269,522	1,142,678	2,126,844	35.0	17.2	14.2	28.2
All	30,530	100.0	82,817	17,598	65,219	21.3	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

Number of AMT Taxpayers (millions). Baseline: 22.7 Proposal: 6.1

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. Proposal: (1) makes permanent the individual income and estate tax provisions in the 2001-06 tax cuts currently set to expire at the end of 2010; (2) makes permanent the retirement savings provisions in EGTRRA; (3) extends the 2007 AMT patch and indexes the AMT exemption for inflation.

(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>

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(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.