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Table T08-0123
Repeal Individual Alternative Minimum Tax (AMT)
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	5.0
10-20	0.0	0.0	0.0	0.0	0	0.0	4.7
20-30	0.0	0.0	0.0	0.0	0	0.0	9.4
30-40	0.6	0.0	0.0	0.0	-2	0.0	13.4
40-50	4.0	0.0	0.1	0.3	-25	-0.1	15.9
50-75	13.0	0.0	0.2	2.2	-106	-0.2	17.9
75-100	41.8	0.1	0.7	6.7	-492	-0.6	19.3
100-200	75.0	0.2	1.7	35.0	-1,854	-1.3	21.6
200-500	92.8	0.3	3.4	39.2	-7,262	-2.5	23.6
500-1,000	68.7	1.6	1.7	8.2	-8,667	-1.3	25.7
More than 1,000	42.7	0.5	0.8	8.4	-16,871	-0.5	29.8
All	20.1	0.1	1.2	100.0	-695	-0.9	20.9

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

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 0.0

(1) Calendar year. Baseline is current law, proposal repeals individual AMT effective 01/01/09.

(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 T08-0123
Repeal Individual Alternative Minimum Tax (AMT)
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	5.0
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	4.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	2.0	0.0	9.4
30-40	0.6	0.0	0.0	0.0	-2	0.0	0.1	2.9	0.0	13.4
40-50	4.0	0.0	0.1	0.3	-25	-0.3	0.1	3.6	-0.1	15.9
50-75	13.0	0.0	0.2	2.2	-106	-0.9	0.4	10.4	-0.2	17.9
75-100	41.8	0.1	0.7	6.7	-492	-2.8	0.2	10.2	-0.6	19.3
100-200	75.0	0.2	1.7	35.0	-1,854	-5.9	-0.4	24.9	-1.3	21.6
200-500	92.8	0.3	3.4	39.2	-7,262	-9.5	-1.0	16.5	-2.5	23.6
500-1,000	68.7	1.6	1.7	8.2	-8,667	-4.6	0.0	7.5	-1.3	25.7
More than 1,000	42.7	0.5	0.8	8.4	-16,871	-1.7	0.5	21.0	-0.5	29.8
All	20.1	0.1	1.2	100.0	-695	-4.2	0.0	100.0	-0.9	20.9

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- 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	17,204	11.5	5,704	285	5,419	5.0	0.9	1.1	0.2
10-20	24,101	16.0	15,181	706	14,475	4.7	3.2	3.9	0.7
20-30	19,493	13.0	25,314	2,377	22,937	9.4	4.4	5.1	1.9
30-40	14,384	9.6	35,555	4,756	30,798	13.4	4.5	5.0	2.8
40-50	11,749	7.8	45,838	7,334	38,504	16.0	4.8	5.1	3.5
50-75	21,662	14.4	63,039	11,391	51,648	18.1	12.1	12.7	10.0
75-100	14,107	9.4	88,790	17,618	71,171	19.8	11.1	11.4	10.1
100-200	19,712	13.1	138,154	31,669	106,485	22.9	24.1	23.7	25.3
200-500	5,636	3.8	291,886	76,264	215,621	26.1	14.5	13.7	17.4
500-1,000	989	0.7	695,069	187,025	508,044	26.9	6.1	5.7	7.5
More than 1,000	519	0.4	3,199,967	971,657	2,228,310	30.4	14.7	13.1	20.5
All	150,241	100.0	75,289	16,404	58,885	21.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 0.0

(1) Calendar year. Baseline is current law, proposal repeals individual AMT effective 01/01/09.

(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 T08-0123
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2009¹
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	0.9	0.0	7.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	3.2	0.0	8.3
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	6.2	0.0	14.4
30-40	0.0	0.0	0.0	0.0	0	0.0	0.1	7.3	0.0	18.2
40-50	0.2	0.0	0.0	0.1	-1	0.0	0.1	8.4	0.0	19.6
50-75	2.1	0.0	0.1	3.3	-28	-0.2	0.2	19.1	-0.1	21.8
75-100	6.3	0.0	0.1	4.5	-96	-0.5	0.1	11.8	-0.1	23.7
100-200	22.7	0.3	0.5	20.0	-474	-1.4	0.0	16.7	-0.4	24.3
200-500	72.7	0.8	1.9	43.8	-4,212	-5.4	-0.4	9.4	-1.4	25.2
500-1,000	55.2	0.3	1.3	12.3	-6,644	-3.4	-0.1	4.3	-1.0	27.5
More than 1,000	48.0	0.1	0.8	16.1	-16,430	-1.5	0.0	12.6	-0.5	33.5
All	2.6	0.0	0.3	100.0	-108	-1.2	0.0	100.0	-0.3	21.2

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	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	12,556	19.3	5,704	431	5,274	7.6	2.6	3.1	0.9
10-20	14,909	23.0	15,017	1,250	13,767	8.3	8.2	9.6	3.2
20-30	9,879	15.2	25,243	3,646	21,597	14.4	9.1	9.9	6.2
30-40	6,530	10.1	35,566	6,482	29,084	18.2	8.5	8.9	7.2
40-50	5,421	8.4	45,797	8,989	36,807	19.6	9.1	9.3	8.3
50-75	8,162	12.6	62,150	13,582	48,567	21.9	18.6	18.5	18.9
75-100	3,264	5.0	87,974	20,941	67,033	23.8	10.5	10.2	11.7
100-200	2,958	4.6	134,418	33,139	101,280	24.7	14.6	14.0	16.7
200-500	730	1.1	295,280	78,502	216,779	26.6	7.9	7.4	9.8
500-1,000	130	0.2	694,203	197,856	496,347	28.5	3.3	3.0	4.4
More than 1,000	69	0.1	3,156,727	1,075,267	2,081,460	34.1	7.9	6.7	12.6
All	64,958	100.0	42,053	9,021	33,031	21.5	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 0.0

(1) Calendar year. Baseline is current law, proposal repeals individual AMT effective 01/01/09.

(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 T08-0123
Repeal Individual Alternative Minimum Tax (AMT)
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	5.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.4	0.0	5.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	8.1
40-50	0.0	0.0	0.0	0.0	0	0.0	0.1	1.2	0.0	11.4
50-75	9.0	0.0	0.1	0.5	-49	-0.5	0.3	5.7	-0.1	14.7
75-100	48.4	0.2	0.7	5.6	-540	-3.3	0.2	9.1	-0.6	17.6
100-200	84.1	0.2	1.9	36.9	-2,085	-6.7	-0.4	28.8	-1.5	21.0
200-500	95.9	0.2	3.6	40.7	-7,711	-10.2	-1.1	20.1	-2.7	23.4
500-1,000	71.2	1.8	1.8	8.3	-8,977	-4.9	0.0	9.1	-1.3	25.4
More than 1,000	41.8	0.6	0.8	7.9	-16,486	-1.8	0.9	24.6	-0.5	29.3
All	40.4	0.1	1.6	100.0	-1,504	-5.3	0.0	100.0	-1.2	21.6

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- Tax Income	Share of Post- Tax Income	Share of Federal Taxes
	Number (thousands)	Percent of Total					Percent of Total	Percent of Total	Percent of Total
Less than 10	2,093	3.5	4,904	251	4,653	5.1	0.1	0.2	0.0
10-20	3,937	6.6	15,709	457	15,252	2.9	0.8	1.0	0.1
20-30	4,757	8.0	25,357	1,265	24,092	5.0	1.6	2.0	0.4
30-40	3,946	6.6	35,641	2,898	32,743	8.1	1.9	2.3	0.7
40-50	3,659	6.2	45,966	5,239	40,727	11.4	2.3	2.6	1.1
50-75	9,688	16.3	64,204	9,515	54,689	14.8	8.4	9.2	5.4
75-100	9,341	15.7	89,292	16,225	73,067	18.2	11.2	11.9	8.9
100-200	15,817	26.6	139,272	31,355	107,917	22.5	29.6	29.7	29.3
200-500	4,725	7.9	291,151	75,915	215,236	26.1	18.5	17.7	21.2
500-1,000	827	1.4	695,396	185,240	510,156	26.6	7.7	7.3	9.0
More than 1,000	430	0.7	3,148,057	937,424	2,210,633	29.8	18.2	16.5	23.8
All	59,479	100.0	125,155	28,501	96,654	22.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 0.0

(1) Calendar year. Baseline is current law, proposal repeals individual AMT effective 01/01/09.

(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 T08-0123
Repeal Individual Alternative Minimum Tax (AMT)
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	-0.9	0.0	-7.2
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-3.2	0.0	-5.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	2.2	0.0	2.4
30-40	1.1	0.0	0.0	0.2	-3	-0.1	0.4	9.6	0.0	9.7
40-50	11.4	0.0	0.2	2.8	-67	-1.0	0.4	11.6	-0.2	14.0
50-75	40.5	0.0	0.7	20.2	-340	-3.1	0.3	27.6	-0.6	17.3
75-100	75.1	0.2	1.4	22.4	-989	-5.3	-0.2	17.3	-1.1	20.2
100-200	86.2	0.1	2.2	30.4	-2,140	-6.8	-0.5	18.1	-1.6	22.5
200-500	93.3	0.0	3.4	18.4	-7,669	-10.3	-0.5	6.9	-2.6	22.5
500-1,000	62.8	1.6	1.5	2.9	-7,672	-4.2	0.0	2.8	-1.1	25.7
More than 1,000	41.6	0.4	0.6	2.7	-13,676	-1.5	0.2	7.9	-0.5	30.0
All	14.6	0.0	0.7	100.0	-238	-4.1	0.0	100.0	-0.6	13.6

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					Pre- Tax Income Percent of Total	Tax Income Percent of Total	Federal Taxes Percent of Total
Less than 10	2,406	10.3	6,412	-463	6,874	-7.2	1.6	2.1	-0.8
10-20	4,961	21.3	15,257	-822	16,080	-5.4	8.1	9.9	-3.1
20-30	4,512	19.4	25,403	615	24,789	2.4	12.2	13.9	2.1
30-40	3,554	15.3	35,401	3,445	31,956	9.7	13.4	14.1	9.2
40-50	2,315	9.9	45,811	6,493	39,319	14.2	11.3	11.3	11.3
50-75	3,290	14.1	61,934	11,075	50,858	17.9	21.7	20.8	27.3
75-100	1,254	5.4	87,576	18,644	68,933	21.3	11.7	10.7	17.5
100-200	786	3.4	130,519	31,547	98,972	24.2	10.9	9.7	18.6
200-500	132	0.6	298,070	74,801	223,269	25.1	4.2	3.7	7.4
500-1,000	21	0.1	683,864	183,190	500,675	26.8	1.5	1.3	2.8
More than 1,000	11	0.1	3,070,023	933,517	2,136,506	30.4	3.6	2.9	7.7
All	23,292	100.0	40,351	5,735	34,616	14.2	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 0.0

(1) Calendar year. Baseline is current law, proposal repeals individual AMT effective 01/01/09.

(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 T08-0123
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2009 ¹
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	-11.4
10-20	0.0	0.0	0.0	0.0	0	0.0	-0.1	-0.8	0.0	-9.1
20-30	0.0	0.0	0.0	0.0	0	0.3	0.0	-0.1	0.0	-0.3
30-40	1.3	0.0	0.0	0.0	-5	-0.2	0.1	1.4	0.0	8.0
40-50	8.2	0.0	0.1	0.3	-54	-0.9	0.1	2.3	-0.1	12.6
50-75	27.7	0.0	0.4	2.6	-220	-2.2	0.4	8.0	-0.4	15.8
75-100	63.0	0.1	1.2	7.9	-857	-5.1	0.1	10.2	-1.0	18.1
100-200	93.4	0.1	2.7	40.9	-2,853	-8.9	-0.8	28.7	-2.1	21.0
200-500	98.1	0.1	4.2	37.3	-8,804	-11.4	-1.1	19.8	-3.1	23.6
500-1,000	69.2	1.9	1.7	6.0	-8,547	-4.5	0.2	8.7	-1.2	26.3
More than 1,000	31.5	0.8	0.7	4.9	-14,773	-1.5	1.1	21.9	-0.5	30.1
All	36.6	0.1	1.8	100.0	-1,319	-6.4	0.0	100.0	-1.4	20.2

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- 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	2,701	5.6	5,981	-681	6,662	-11.4	0.4	0.5	-0.2
10-20	5,494	11.4	15,478	-1,401	16,879	-9.1	1.9	2.6	-0.8
20-30	5,603	11.7	25,399	-75	25,474	-0.3	3.1	4.0	0.0
30-40	4,726	9.8	35,550	2,837	32,712	8.0	3.7	4.3	1.4
40-50	3,756	7.8	45,850	5,837	40,013	12.7	3.8	4.2	2.2
50-75	7,394	15.4	63,220	10,180	53,041	16.1	10.2	10.9	7.6
75-100	5,839	12.1	89,123	16,957	72,166	19.0	11.4	11.7	10.0
100-200	9,103	18.9	139,015	32,022	106,993	23.0	27.6	27.1	29.5
200-500	2,690	5.6	288,713	77,053	211,660	26.7	17.0	15.9	20.9
500-1,000	442	0.9	693,043	190,836	502,207	27.5	6.7	6.2	8.5
More than 1,000	212	0.4	3,179,388	971,175	2,208,213	30.6	14.7	13.0	20.8
All	48,094	100.0	95,281	20,579	74,702	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: 30.0 Proposal: 0.0

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 repeals individual AMT effective 01/01/09.

(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 T08-0123
Repeal Individual Alternative Minimum Tax (AMT)
Distribution of Federal Tax Change by Cash Income Level, 2009 ¹
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	0.1	0.0	2.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	2.6
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	1.3	0.0	5.1
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	6.0
40-50	1.0	0.0	0.0	0.1	-7	-0.2	0.1	1.6	0.0	7.8
50-75	3.0	0.0	0.0	0.6	-21	-0.3	0.2	7.6	0.0	11.5
75-100	27.5	0.1	0.3	4.0	-221	-1.7	0.2	8.2	-0.3	14.4
100-200	54.5	0.2	0.8	19.6	-875	-3.4	0.0	20.5	-0.6	18.3
200-500	83.7	0.2	2.4	40.5	-5,321	-7.4	-0.8	18.3	-1.8	22.3
500-1,000	79.1	0.1	2.1	16.3	-10,509	-5.6	-0.2	10.0	-1.5	25.6
More than 1,000	63.2	0.0	1.0	18.9	-21,367	-2.2	0.4	30.6	-0.7	30.4
All	13.1	0.0	0.8	100.0	-497	-3.5	0.0	100.0	-0.7	18.2

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	2,765	9.7	6,577	178	6,399	2.7	0.8	1.0	0.1
10-20	6,689	23.4	15,129	399	14,730	2.6	4.7	5.6	0.7
20-30	4,053	14.2	24,891	1,276	23,614	5.1	4.7	5.4	1.3
30-40	2,142	7.5	35,242	2,129	33,113	6.0	3.5	4.0	1.1
40-50	1,714	6.0	46,021	3,573	42,448	7.8	3.6	4.1	1.5
50-75	4,095	14.3	63,445	7,341	56,105	11.6	12.0	13.1	7.4
75-100	2,542	8.9	88,251	12,967	75,284	14.7	10.3	10.9	8.1
100-200	3,191	11.1	137,801	26,094	111,707	18.9	20.3	20.2	20.4
200-500	1,082	3.8	298,445	71,734	226,711	24.0	14.9	13.9	19.0
500-1,000	221	0.8	696,175	188,442	507,733	27.1	7.1	6.4	10.2
More than 1,000	126	0.4	3,134,426	974,933	2,159,493	31.1	18.2	15.5	30.2
All	28,639	100.0	75,721	14,237	61,485	18.8	100.0	100.0	100.0

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

Number of AMT Taxpayers (millions). Baseline: 30.0 Proposal: 0.0

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 repeals individual AMT effective 01/01/09.

(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.